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UNITED
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Van Lines

news

#12-87 February 5, 1987

FLORIDA, WASHINGTON, D.C., LEAD IN UNITED VAN LINES MIGRATION STUDY

ST. LOUIS--Florida heads the list of states attracting the greatest percentage of new residents versus people moving away during 1986, according to a migration pattern study conducted by United Van Lines. Of the 22,420 shipments handled by United to and from the state of Florida, 63.3 percent were inbound. According to a University of Florida study, the population of Florida has quadrupled since 1950, making it the most densely populated of the sunbelt states.

Based upon more than 160,000 household goods shipments United serviced in 50 states during 1986, the study showed once again that the District of Columbia had a high in-migration percentage due to governmental changes and military transfers. The District has consistently led United's list of high inbound areas since the study began ten years ago. In 1986, the District's inbound traffic was calculated at 71.3 percent.

Total inbound and outbound shipments handled by United were compared state by state in the study. If 55 percent or more of relocation activity was inbound, the state was considered to have high inbound migration.

United's migration pattern study showed states in the south, southeast, and west are gaining more inbound than outbound shipments. Besides Florida and

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the District of Columbia, states considered to have a high in-migration status include Arizona, Hawaii, Nevada, Virginia, Tennessee, Georgia, North Carolina, Maine, Maryland, California, and Connecticut.

"In recent years, the trend in movement has been to the sunbelt states," said United's President Robert J. Baer. According to Baer, the climate in the south and west continues to be the major attraction for individuals and corporations.

North Dakota had the highest out-migration last year. A state is considered to have high outbound migration if 44.9 percent or less of total activity is inbound. North Dakota had inbound activity of 28.9 percent. Other states with high out-migration were Wisconsin, Wyoming, Alaska, West Virginia, Minnesota, Illinois, Montana, Iowa, New York, Utah, Michigan, Kansas, Louisiana, and Nebraska.

Twenty-three states experienced an approximate balance between outbound and inbound movement, the United study revealed. This means that between 45.0 and 54.9 percent of the activity was inbound.

California accounted for the greatest number of shipments (35,933) handled by United followed by Texas (30,770 shipments), Florida (22,420 shipments), New York (14,316 shipments) and Illinois (13,940 shipments).

Vermont, Delaware, and Oregon, which were listed among the high in-migration states in 1985, appeared balanced in 1986. High inbound activity in Connecticut, Nevada, California, Hawaii, Tennessee, and North Carolina elevated these states from balanced to a high in-migration status.

add two--FLORIDA, WASHINGTON, D.C., LEAD IN UNITED VAN LINES MIGRATION STUDY

February 5, 1987

Alaska, Louisiana, Nebraska, and Utah were new high out-migration states in 1986 compared to the 1985 study in which they were balanced.

United Van Lines is one of the world's largest movers of household goods and other commodities, with nearly 1,100 agents in 125 countries around the globe. Its headquarters are located in suburban St. Louis.

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UNITED VAN LINES, INC.
1986
(BASED ON OVER 160,000 SHIPMENTS)

STATE	TOTAL SHIPMENTS	OUTBOUND SHIPMENTS	INBOUND SHIPMENTS	% INBOUND SHIPMENTS
ALABAMA	4,834	2,350	2,484	51.4%
ALASKA	612	389	223	36.4%
ARIZONA	8,434	3,148	5,286	62.7%
ARKANSAS	2,143	1,003	1,140	53.2%
CALIFORNIA	35,933	15,990	19,943	55.5%
COLORADO	10,329	5,604	4,725	45.7%
CONNECTICUT	4,504	2,010	2,494	55.4%
DELAWARE	934	423	511	54.7%
D.C.	1,015	291	724	71.3%
FLORIDA	22,420	8,230	14,190	63.3%
GEORGIA	11,270	4,752	6,518	57.8%
HAWAII	894	348	546	61.1%
IDAHO	1,397	725	672	48.1%
ILLINOIS	13,940	8,304	5,636	40.4%
INDIANA	4,223	2,274	1,949	46.2%
IOWA	2,335	1,379	956	40.9%
KANSAS	5,054	2,903	2,151	42.6%
KENTUCKY	3,877	1,953	1,924	49.6%
LOUISIANA	4,281	2,451	1,830	42.7%
MAINE	1,569	690	879	56.0%
MARYLAND	5,727	2,548	3,179	55.5%
MASSACHUSETTS	7,459	3,950	3,509	47.0%
MICHIGAN	9,663	5,618	4,045	41.9%
MINNESOTA	5,610	3,490	2,120	37.8%
MISSISSIPPI	1,969	1,023	946	48.0%
MISSOURI	6,935	3,661	3,274	47.2%
MONTANA	1,202	713	489	40.7%
NEBRASKA	2,026	1,117	909	44.9%
NEVADA	2,235	887	1,348	60.3%
NEW HAMPSHIRE	1,993	1,012	981	49.2%
NEW JERSEY	8,892	4,358	4,534	51.0%
NEW MEXICO	2,901	1,411	1,490	51.4%
NEW YORK	14,316	8,424	5,892	41.2%
NORTH CAROLINA	7,841	3,364	4,477	57.1%
NORTH DAKOTA	1,187	844	343	28.9%
OHIO	10,813	5,412	5,401	49.9%
OKLAHOMA	3,356	1,799	1,557	46.4%
OREGON	3,028	1,440	1,588	52.4%
PENNSYLVANIA	9,454	5,126	4,328	45.8%
RHODE ISLAND	1,034	468	566	54.7%
SOUTH CAROLINA	4,606	2,156	2,450	53.2%
SOUTH DAKOTA	834	426	408	48.9%
TENNESSEE	5,435	2,285	3,150	58.0%
TEXAS	30,770	15,195	15,575	50.6%
UTAH	2,301	1,352	949	41.2%
VERMONT	616	284	332	53.9%
VIRGINIA	9,754	4,059	5,695	58.4%
WASHINGTON	6,417	3,018	3,399	53.0%
WEST VIRGINIA	1,354	857	497	36.7%
WISCONSIN	5,435	3,626	1,809	33.3%
WYOMING	1,090	697	393	36.1%

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UNITED STATES MIGRATION PATTERNS IN 1986
ACCORDING TO SHIPMENTS HANDLED BY UNITED VAN LINES

(Based on over 160,000 household goods shipments)

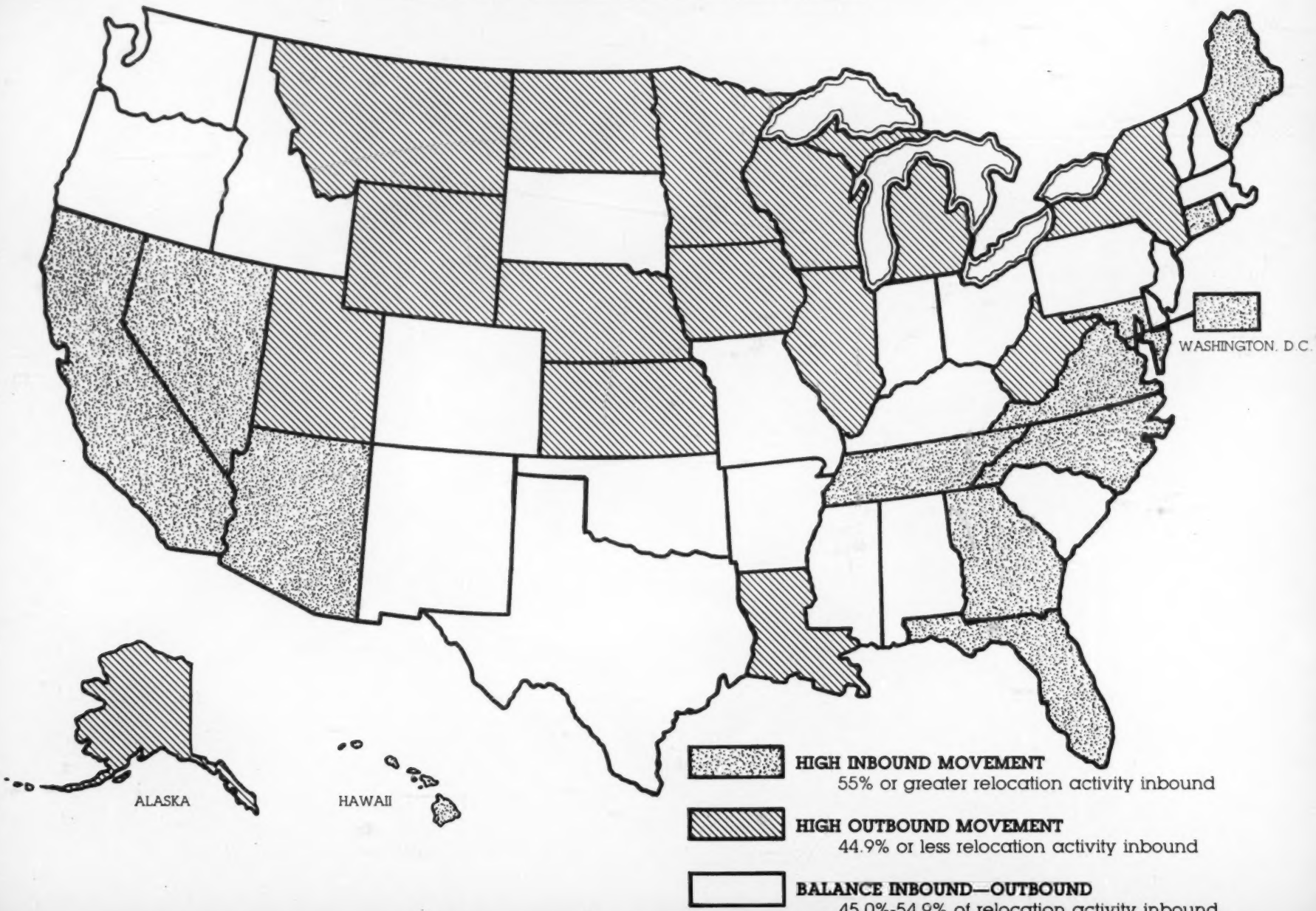

Table 134

Top Strategic Planning Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
$200-500 Million	$78,000	$14,100	$92,700	$84,800	$80,500	$76,000
Over $500 Million	101,300	18,200	119,500	119,500	90,900	90,900
All Levels	88,600	14,500	103,100	97,400	84,700	83,400

Percentage bonus-eligible executives: 79
Average bonus as a percentage of base salary: 21

Table 135

Top Legal Executive

$500-1 Billion	$105,000	$46,700	$152,300	$152,300	$110,500	$110,500
Over $1 Billion	157,500	25,300	182,800	182,800	159,500	159,500
All Levels	124,800	30,400	155,200	155,200	130,600	130,600

Percentage bonus-eligible executives: 100
Average bonus as a percentage of base salary: 35

Table 136

Controller

Under $100 Million	$47,500	$2,000	$49,500	$49,400	$48,100	$48,900
$100-200	*	*	*	90,000	*	95,900
$200-500	73,100	12,600	85,700	85,700	77,600	77,600
$500-1 Billion	82,100	17,000	99,100	99,100	84,700	84,700
Over $1 Billion	111,500	14,500	126,000	126,000	114,700	114,700
All Levels	77,500	11,300	88,800	84,800	80,600	78,000

Percentage bonus-eligible executives: 89
Average bonus as a percentage of base salary: 25

Table 137

Treasurer

$200-500 Million	*	*	*	$98,000	*	$85,700
$500-1 Billion	$87,000	$21,500	$108,500	108,500	$90,100	90,100
Over $1 Billion	103,900	13,600	117,500	117,500	108,800	108,800
All Levels	92,300	18,200	110,500	107,900	96,600	94,700

Percentage bonus-eligible executives: 95
Average bonus as a percentage of base salary: 28

† *Annual rate as of April 1986* * *Insufficient data*

Manufacturing Group — Nondurable Goods

Table 137

Chief Executive Officer

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	1985 BONUS COMPANIES Average Bonus	1985 BONUS COMPANIES Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	1986† SALARIES All Companies
Under $50 Million	$130,200	$34,800	$165,000	$185,500	$134,000	$160,700
$50-100	167,100	66,800	233,900	217,700	173,800	166,700
$100-200	197,100	80,500	277,600	277,600	201,100	201,100
$200-500	242,800	97,000	339,800	327,500	270,500	270,600
$500-1 Billion	283,100	131,700	414,800	399,900	298,500	300,700
$1-5	400,900	181,300	588,200	580,400	429,400	428,500
Over $5 Billion	517,800	427,700	945,500	945,500	559,100	559,100
All Levels	**298,300**	**146,900**	**445,200**	**429,700**	**316,900**	**313,000**

Companies reporting: 187
Percentage bonus-eligible executives: 91
Average bonus as a percentage of base salary: 57

Table 138

Chief Operating Officer

Under $50 Million	$124,700	$13,700	$138,400	$125,700	$128,200	$119,900
$50-100	144,600	52,700	197,300	187,100	157,400	151,700
$100-200	163,000	58,500	221,500	221,500	172,100	172,100
$200-500	185,800	73,900	259,700	259,700	205,400	205,400
$500-1 Billion	218,700	113,900	332,600	318,400	235,000	235,200
$1-5	321,700	143,100	464,800	450,500	327,400	325,400
Over $5 Billion	308,200	201,800	570,000	570,000	395,300	395,300
All Levels	**235,500**	**105,500**	**341,000**	**329,500**	**246,200**	**243,200**

Companies reporting: 101
Percentage bonus-eligible executives: 92
Average bonus as a percentage of base salary: 55

Table 139

Top Financial Officer

Under $50 Million	$71,700	$12,900	$84,000	$82,100	$73,400	$73,000
$50-100	75,100	22,100	97,200	97,200	81,000	81,000
$100-200	101,500	36,600	138,100	135,800	110,200	109,900
$200-500	114,400	33,200	147,600	143,600	126,200	124,000
$500-1 Billion	141,400	53,800	195,200	187,000	146,400	144,700
$1-5	188,100	67,000	255,100	250,600	198,700	196,800
Over $5 Billion	242,800	151,300	394,100	394,100	243,800	243,800
All Levels	**139,300**	**52,000**	**191,300**	**185,600**	**147,500**	**145,100**

Companies reporting: 174
Percentage bonus-eligible executives: 94
Average bonus as a percentage of base salary: 42

† *Annual rate as of April 1986*

Table 140

Top Marketing Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $50 Million	$85,100	$19,200	$104,300	$101,400	$89,500	$86,900
$50-100	69,000	25,300	94,300	90,300	68,100	68,100
$100-200	85,700	26,600	112,300	109,900	94,000	97,400
$200-500	117,100	29,300	146,400	146,400	124,200	124,200
$500-1 Billion	104,900	35,400	140,300	139,900	110,500	114,000
$1-5	154,000	50,800	204,800	194,100	159,600	154,000
Over $5 Billion	137,100	35,400	172,500	172,500	*	*
All Levels	**110,800**	**32,700**	**143,500**	**139,800**	**115,200**	**114,300**

Companies reporting: 90
Percentage bonus eligible executives: 91
Average bonus as a percentage of base salary: 30

Table 141

Top Sales Executive

Under $50 Million	$65,800	$13,000	$78,800	$76,700	$72,400	$70,100
$50-100	70,700	25,900	96,600	96,600	75,900	75,500
$100-200	88,400	13,600	102,000	100,900	92,100	92,000
$200-500	109,400	29,600	139,000	134,000	115,800	114,200
$500-1 Billion	95,000	44,400	139,400	124,300	102,100	96,000
$1-5	142,200	40,900	183,100	176,900	150,500	146,200
All Levels	**100,300**	**29,300**	**129,600**	**125,400**	**104,500**	**102,700**

Companies reporting: 82
Percentage bonus eligible executives: 91
Average bonus as a percentage of base salary: 34

Table 142

Top Manufacturing Executive

Under $50 Million	$69,300	$12,100	$78,400	$75,600	$71,000	$71,800
$50-100	74,600	26,800	101,400	98,700	78,800	78,000
$100-200	87,100	21,400	108,500	108,300	96,000	96,900
$200-500	93,700	25,800	119,500	115,400	101,300	100,500
$500-1 Billion	104,000	33,900	137,900	132,300	110,800	110,900
$1-5	137,400	51,900	189,300	185,500	145,500	141,800
Over $5 Billion	148,200	103,400	251,600	251,600	161,300	161,300
All Levels	**100,300**	**34,700**	**135,000**	**130,700**	**107,800**	**105,800**

Companies reporting: 115
Percentage bonus eligible executives: 91
Average bonus as a percentage of base salary: 30

† *Annual rate as of April 1986* * *Insufficient data*

Table 143

Top Human Resources Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $50 Million	$40,900	$2,400	$43,300	$39,300	$42,500	$44,300
$50-100	60,000	11,600	71,600	67,100	63,400	61,200
$100-200	61,100	11,400	72,500	69,100	66,100	65,300
$200-500	77,700	17,700	95,400	93,300	82,000	82,100
$500-1 Billion	88,500	22,900	111,400	109,000	94,300	93,500
$1-5	120,200	37,300	157,500	155,000	131,400	130,200
Over $5 Billion	179,800	94,200	274,000	274,000	172,100	172,100
All Levels	**95,900**	**28,800**	**124,700**	**119,000**	**104,400**	**101,200**

Companies reporting: 165
Percentage bonus-eligible executives: 91
Average bonus as a percentage of base salary: 31

Table 144

Top Strategic Planning Executive

$100-200 Million	$72,700	$25,700	$98,400	$98,400	$72,400	$72,400
$200-500	83,400	20,700	104,100	102,900	90,000	90,900
$500-1 Billion	83,800	27,800	111,600	110,900	88,300	90,700
$1-5	118,100	30,800	148,900	149,000	120,500	120,500
Over $5 Billion	153,200	66,900	220,100	220,100	174,500	174,500
All Levels	**105,600**	**33,300**	**138,900**	**137,700**	**115,800**	**115,600**

Companies reporting: 74
Percentage bonus-eligible executives: 97
Average bonus as a percentage of base salary: 36

Table 145

Top Legal Executive

$200-500 Million	$91,300	$24,000	$115,300	$113,200	$101,000	$100,000
$500-1 Billion	107,900	34,100	142,000	138,300	116,400	115,100
$1-5	151,900	50,500	202,400	202,300	163,700	164,500
Over $5 Billion	208,200	108,700	316,900	316,900	206,900	206,900
All Levels	**134,300**	**47,100**	**181,400**	**179,000**	**142,600**	**140,700**

Companies reporting: 115
Percentage bonus-eligible executives: 90
Average bonus as a percentage of base salary: 38

† *Annual rate as of April 1986*

Table 146

Top International Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
$50-100 Million	$70,800	$10,400	$81,200	$81,100	$74,800	$74,800
$100-200	89,300	14,000	103,300	103,200	103,200	103,200
$200-500	122,600	37,600	160,200	160,200	130,700	130,700
$500-1 Billion	118,800	34,200	153,000	153,100	115,200	112,900
$1-5	183,300	74,200	257,500	254,100	173,300	174,700
Over $5 Billion	201,400	174,100	375,500	375,500	225,800	225,800
All Levels	**136,900**	**54,900**	**191,800**	**191,900**	**142,600**	**142,500**

Companies reporting: 60
Percentage bonus-eligible executives: 98
Average bonus as a percentage of base salary: 35

Table 147

Controller

Under $50 Million	$42,200	$2,900	$45,100	$43,800	$44,000	$45,400
$50-100	49,100	6,300	55,400	52,200	54,300	52,400
$100-200	62,200	12,700	74,900	75,000	67,900	67,000
$200-500	73,700	15,200	88,900	87,400	80,900	80,400
$500-1 Billion	85,700	24,300	110,000	100,700	89,600	88,700
$1-5	110,700	30,000	140,700	138,400	115,400	114,200
Over $5 Billion	140,800	72,700	213,500	213,600	154,200	154,200
All Levels	**90,000**	**25,900**	**115,900**	**111,200**	**96,600**	**93,800**

Companies reporting: 158
Percentage bonus-eligible executives: 92
Average bonus as a percentage of base salary: 31

Table 148

Treasurer

$100-200 Million	$60,000	$10,000	$70,000	$70,000	$64,700	$64,700
$200-500	84,700	15,700	100,400	100,300	90,200	90,200
$500-1 Billion	82,400	17,800	100,200	99,800	87,700	87,000
$1-5	105,300	27,700	133,000	132,600	111,400	111,500
Over $5 Billion	150,500	65,300	215,800	215,800	158,500	158,500
All Levels	**96,400**	**26,100**	**122,500**	**122,100**	**102,700**	**102,400**

Companies reporting: 116
Percentage bonus-eligible executives: 98
Average bonus as a percentage of base salary: 30

† Annual rate as of April 1986

Table 149

Top Administrative Executive

Companies reporting: 22
Percentage bonus-eligible executives: 91
Average bonus as a percentage of base salary: 35

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
$200-500 Million	$108,800	$30,500	$139,300	$139,200	$127,000	$127,000
$500-1 Billion	121,700	40,600	162,300	156,300	154,200	154,700
$1-5	227,800	95,600	323,400	289,800	217,600	200,100
All Levels	**152,700**	**55,600**	**208,300**	**197,600**	**165,000**	**156,500**

Table 150

Top Engineering Executive

Companies reporting: 43
Percentage bonus-eligible executives: 93
Average bonus as a percentage of base salary: 27

$50-100 Million	*	*	*	*	$57,900	$57,900
$100-200	*	*	*	*	*	*
$200-500	$69,700	$17,400	$87,100	$87,100	75,100	72,600
$500-1 Billion	90,200	19,500	109,700	107,600	91,400	92,400
$1-5	100,900	29,800	130,700	129,000	105,300	105,100
All Levels	**92,600**	**26,100**	**118,700**	**115,800**	**93,500**	**90,200**

Table 151

Top Tax Executive

Companies reporting: 120
Percentage bonus-eligible executives: 88
Average bonus as a percentage of base salary: 24

$100-200 Million	*	*	*	$45,700	*	$46,900
$200-500	$59,800	$8,200	$68,000	67,000	$67,300	65,600
$500-1 Billion	61,100	10,800	71,900	67,400	65,900	63,900
$1-5	94,500	18,800	113,300	111,100	98,500	96,900
Over $5 Billion	132,300	53,800	186,100	186,100	143,400	143,400
All Levels	**83,800**	**19,300**	**103,100**	**97,000**	**89,200**	**85,100**

† *Annual rate as of April 1986* * *Insufficient data*

Table 152

Top General Accounting Executive

Companies reporting: 110
Percentage bonus-eligible executives: 78
Average bonus as a percentage of base salary: 18

	1985				1986†	
	BONUS COMPANIES			ALL COMPANIES	SALARIES	
SALES VOLUME	Average Base Salary	Average Bonus	Total Compensation	Total Compensation	Bonus Companies	All Companies
$50-100 Million	$38,800	$4,700	$43,500	$39,800	$39,100	$37,900
$100-200	42,000	7,600	49,600	47,200	46,000	45,400
$200-500	52,500	4,000	56,500	55,200	56,000	52,300
$500-1 Billion	57,200	8,300	65,500	62,000	59,600	58,500
$1-5	70,000	9,000	79,000	77,100	75,200	71,800
Over $5 Billion	88,000	25,500	114,100	114,100	93,900	93,900
All Levels	62,600	9,700	72,100	66,800	65,800	61,700

Table 153

Top Systems and Data Processing Executive

Companies reporting: 149
Percentage bonus-eligible executives: 89
Average bonus as a percentage of base salary: 22

Under $50 Million	$45,300	$2,100	$47,400	$45,300	$49,600	$45,900
$50-100	47,900	5,500	53,400	52,000	53,100	52,100
$100-200	52,600	6,700	59,300	58,000	57,100	56,500
$200-500	66,600	11,700	78,300	75,200	70,800	69,300
$500-1 Billion	76,300	14,400	90,700	88,400	80,600	80,400
$1-5	95,500	18,300	113,800	112,000	99,500	98,300
Over $5 Billion	113,900	38,800	152,700	152,600	122,000	122,000
All Levels	78,400	15,600	94,000	89,900	83,000	80,400

Table 154

Companies reporting: 47
Percentage bonus-eligible executives: 81
Average bonus as a percentage of base salary: 16

Top Budget Executive

$200-500 Million	*	*	*	$46,400	*	$50,800
$500-1 Billion	$55,800	$5,200	$61,000	59,000	$56,700	55,700
$1-5	71,200	14,800	86,000	83,800	73,100	71,800
All Levels	64,800	10,300	75,100	68,300	67,100	62,500

† Annual rate as of April 1986 ** Insufficient data*

Table 155

Top Internal Audit Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
$200-500 Million	$44,400	$5,400	$49,800	$49,700	$47,300	$48,900
$500-1 Billion	56,300	7,400	63,700	61,900	59,000	58,700
$1-5	69,300	10,700	80,000	78,800	71,000	71,100
Over $5 Billion	99,000	51,900	150,900	150,900	108,900	108,900
All Levels	65,800	11,800	77,600	74,100	69,400	66,900

Companies reporting: 109
Percentage bonus-eligible executives: 85
Average bonus as a percentage of base salary: 19

Table 156

Top Credit and Collection Executive

$50-100 Million	$32,700	$2,600	$35,300	$34,900	$30,100	$35,100
$100-200	40,300	1,500	41,800	40,400	43,100	42,400
$200-500	59,200	4,200	63,400	55,000	61,000	54,700
$500-1 Billion	52,900	4,700	57,600	55,300	55,500	52,700
$1-5	63,900	8,800	72,700	69,400	66,300	64,800
Over $5 Billion	88,900	20,800	109,700	109,600	*	*
All Levels	56,500	6,800	63,300	58,300	58,900	55,400

Companies reporting: 85
Percentage bonus-eligible executives: 72
Average bonus as a percentage of base salary: 14

Table 157

Corporate Risk Management Executive

$200-500 Million	$47,300	$2,800	$50,100	$47,900	$50,700	$50,000
$500-1 Billion	52,300	6,100	58,400	55,700	55,400	54,500
$1-5	67,100	9,200	76,300	73,800	69,400	68,000
Over $5 Billion	87,400	26,400	113,800	113,800	90,300	87,800
All Levels	64,000	10,400	74,400	70,100	66,900	64,300

Companies reporting: 90
Percentage bonus-eligible executives: 81
Average bonus as a percentage of base salary: 18

† *Annual rate as of April 1986* * *Insufficient data*

Table 158

Cash Management Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
$100-200 Million	*	*	*	$42,000	*	$45,200
$200-500	$53,000	$10,300	$63,300	$53,000	$63,700	$61,100
$500-1 Billion	$53,000	$4,400	$57,400	$52,500	$54,000	$51,100
$1-5	$61,800	$9,700	$71,500	$70,500	$65,100	$64,800
Over $5 Billion	$100,100	$26,100	$126,200	$119,000	$102,700	$98,100
All Levels	$64,700	$11,100	$75,800	$68,900	$68,300	$64,200

Companies reporting: 80

Percentage bonus-eligible executives: 70

Average bonus as a percentage of base salary: 18

† *Annual rate as of April 1986* * *Insufficient data*

Chemicals

Table 159

Chief Executive Officer

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $100 Million	$140,300	$56,800	$197,100	$187,100	$151,500	$150,000
$100-200	171,500	66,500	238,000	238,000	184,900	184,900
$200-500	259,400	115,900	375,300	375,300	300,300	300,300
$500-1 Billion	294,300	94,700	389,000	382,100	312,200	317,900
Over $1 Billion	482,200	256,400	738,600	738,700	504,500	504,500
All Levels	318,000	148,300	466,300	451,500	338,700	332,200

Percentage bonus-eligible executives: 94

Average bonus as a percentage of base salary: 52

Table 160

Chief Operating Officer

Under $200 Million	$157,900	$34,800	$192,700	$179,000	$178,000	$168,000
$200-500	217,800	92,100	309,900	309,900	250,000	250,000
$500-1 Billion	201,500	74,000	275,500	275,000	227,200	227,200
Over $1 Billion	357,300	146,600	503,900	503,900	378,000	378,000
All Levels	248,600	94,000	342,600	334,000	272,800	266,400

Percentage bonus-eligible executives: 97

Average bonus as a percentage of base salary: 40

Table 161

Top Financial Officer

Under $100 Million	$73,500	$27,800	$101,300	$95,100	$73,000	$73,200
$100-200	89,500	22,000	111,500	111,000	101,400	101,400
$200-500	122,700	36,100	158,800	158,700	132,400	132,400
$500-1 Billion	146,400	30,200	176,600	176,600	157,900	157,900
Over $1 Billion	198,000	81,000	279,000	279,000	211,400	211,400
All Levels	143,700	49,500	193,200	188,300	151,400	148,500

Percentage bonus-eligible executives: 90

Average bonus as a percentage of base salary: 39

† *Annual rate as of April 1986*

Table 102

Top Marketing Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $200 Million	$88,100	$23,500	$111,600	$107,500	$94,500	$91,600
$200-500	122,900	34,400	157,300	157,200	130,700	130,700
Over $500 Million	132,300	33,000	165,300	165,300	140,500	140,500
All Levels	**112,400**	**29,800**	**142,200**	**139,400**	**120,800**	**118,700**

Percentage bonus-eligible executives: 86

Average bonus as a percentage of base salary: 35

Table 103

Top Sales Executive

Under $100 Million	$70,800	$16,100	$86,900	$82,800	$77,400	$74,500
$100-200	80,400	16,200	96,600	96,700	89,600	89,600
$200-500	95,600	28,700	124,300	124,300	100,600	100,600
Over $500 Million	154,800	50,100	204,900	204,800	168,300	168,300
All Levels	**104,500**	**29,700**	**134,200**	**131,400**	**113,200**	**109,700**

Percentage bonus-eligible executives: 90

Average bonus as a percentage of base salary: 30

Table 104

Top Manufacturing Executive

Under $100 Million	$69,000	$16,100	$85,100	$85,100	$72,400	$72,400
$100-200	85,300	20,800	106,100	106,100	98,600	98,600
$200-500	94,600	36,400	131,000	131,000	103,900	103,900
$500-1 Billion	108,600	27,700	136,300	136,300	114,300	114,300
$1-5	121,000	50,000	171,000	171,000	132,200	132,200
All Levels	**93,500**	**29,400**	**122,900**	**122,900**	**101,900**	**101,900**

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: 31

† Annual rate as of April 1986

Table 165

Top Human Resources Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $100 Million	$53,700	$12,600	$66,300	$66,300	$56,400	$56,400
$100-200	59,800	8,600	68,400	68,400	*	*
$200-500	87,000	20,000	107,000	107,000	92,300	92,300
$500-1 Billion	109,100	20,100	129,200	129,200	115,400	115,400
Over $1 Billion	140,500	59,400	205,900	205,900	154,800	154,800
All Levels	105,600	32,100	137,700	137,700	114,200	114,200

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: 29

Table 166

Top Strategic Planning Executive

Under $500 Million	$87,000	$18,400	$105,400	$105,400	$89,200	$89,200
$500-1 Billion	*	*	*	*	*	*
Over $1 Billion	144,100	55,800	199,900	199,900	155,000	155,000
All Levels	118,000	38,100	156,100	156,100	126,800	126,800

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: 34

Table 167

Top Legal Executive

$200-500 Million	$96,600	$29,900	$126,500	$126,500	$105,900	$105,900
$500-1 Billion	118,500	24,800	143,300	143,300	126,700	126,700
Over $1 Billion	183,100	78,100	261,200	261,200	190,800	190,800
All Levels	145,400	53,300	198,700	198,700	154,600	154,600

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: 37

† Annual rate as of April 1986 ** Insufficient data*

Table 168

Top International Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
$200-500 Million	$136,700	$41,900	$178,600	$178,600	$140,800	$140,800
$500-1 Billion	130,900	20,300	157,200	157,200	143,300	143,300
Over $1 Billion	230,400	139,600	370,000	370,000	258,200	258,200
All Levels	159,600	66,500	226,100	226,100	174,100	174,100

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: 34

Table 169

Controller

Under $200 Million	$59,000	$9,700	$68,700	$65,600	$65,700	$60,500
$200-500	86,500	19,700	106,200	106,200	91,500	91,500
$500-1 Billion	95,100	13,100	106,200	106,200	98,700	98,700
Over $1 Billion	126,100	40,300	166,400	166,500	129,800	129,800
All Levels	98,500	24,800	123,300	121,200	103,500	100,900

Percentage bonus-eligible executives: 98

Average bonus as a percentage of base salary: 27

Table 170

Treasurer

$200-500 Million	$105,100	$19,200	$124,300	$124,300	$116,400	$116,400
$500-1 Billion	89,700	11,800	101,500	101,500	93,800	93,800
Over $1 Billion	118,300	43,000	161,300	161,300	126,000	126,000
All Levels	102,200	27,100	129,300	129,300	109,600	109,600

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: 28

Table 171

Top Engineering Executive

Over $1 Billion	$128,100	$44,600	$172,700	$172,700	$133,100	$133,100
All Levels	105,700	30,200	135,900	129,700	105,500	96,600

Percentage bonus-eligible executives: 94

Average bonus as a percentage of base salary: 26

† Annual rate as of April 1986

Food Products and Tobacco

Table 172

Chief Executive Officer

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $100 Million	*	*	*	$180,000	$152,600	$135,000
$100-500	$197,300	$87,100	$284,400	284,400	212,900	212,900
$500-1 Billion	249,400	139,300	388,700	364,900	269,700	260,500
Over $1 Billion	300,700	295,200	659,900	619,100	418,300	397,700
All Levels	**261,500**	**167,700**	**429,200**	**405,400**	**283,600**	**273,500**

Percentage bonus-eligible executives: 90

Average bonus as a percentage of base salary: 67

Table 173

Chief Operating Officer

$100-500 Million	$157,000	$53,500	$210,300	$210,300	$169,800	$169,800
$500-1 Billion	*	*	*	287,100	*	205,500
Over $1 Billion	323,000	263,800	586,800	523,200	317,600	291,000
All Levels	**224,600**	**143,200**	**367,800**	**331,000**	**233,500**	**213,700**

Percentage bonus-eligible executives: 80

Average bonus as a percentage of base salary: 70

Table 174

Top Financial Officer

Under $100 Million	$74,500	$9,200	$83,700	$81,100	$77,400	$76,400
$100-500	99,900	39,300	139,200	139,200	111,600	111,600
$500-1 Billion	133,800	67,200	201,000	187,000	143,700	130,800
Over $1 Billion	186,100	101,200	287,300	268,200	191,400	185,300
All Levels	**127,400**	**57,600**	**185,000**	**175,900**	**140,300**	**135,400**

Percentage bonus-eligible executives: 92

Average bonus as a percentage of base salary: 49

Table 175

Top Marketing Executive

$100-500 Million	$79,700	$36,400	$116,100	$116,100	$90,100	$90,100
$500-1 Billion	109,300	45,900	155,200	155,200	116,400	109,200
Over $1 Billion	157,900	49,300	207,200	188,000	161,500	150,000
All Levels	**106,700**	**38,200**	**144,900**	**142,300**	**113,200**	**110,000**

Percentage bonus-eligible executives: 95

Average bonus as a percentage of base salary: 40

† *Annual rate as of April 1986* * *Insufficient data*

Table 176

Top Sales Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
$100-500 Million	$76,800	$12,400	$89,200	$89,200	$82,100	$82,100
Over $500 Million	120,700	72,200	192,900	163,600	116,100	107,200
All Levels	**90,700**	**42,600**	**133,300**	**125,700**	**93,100**	**90,500**

Percentage bonus-eligible executives: 89

Average bonus as a percentage of base salary: 49

Table 177

Top Manufacturing Executive

$100-500 Million	$79,200	$18,100	$97,300	$97,300	$84,900	$84,900
$500-1 Billion	102,400	41,500	143,900	135,800	109,200	105,100
Over $1 Billion	142,100	112,500	254,600	227,100	157,100	145,200
All Levels	**98,100**	**52,400**	**150,500**	**144,300**	**108,000**	**102,000**

Percentage bonus-eligible executives: 95

Average bonus as a percentage of base salary: 55

Table 178

Top Human Resources Executive

$100-500 Million	$75,900	$12,800	$88,700	$88,700	$72,900	$72,900
$500-1 Billion	75,200	24,700	99,900	93,900	81,400	77,000
Over $1 Billion	134,100	58,800	192,900	192,900	132,900	132,900
All Levels	**92,000**	**31,900**	**123,900**	**115,200**	**97,900**	**94,000**

Percentage bonus-eligible executives: 91

Average bonus as a percentage of base salary: 36

Table 179

Top Strategic Planning Executive

$500-1 Billion	$74,000	$23,300	$97,300	$97,300	*	*
Over $1 Billion	126,100	50,200	176,300	176,300	$156,300	$156,300
All Levels	**98,100**	**34,400**	**132,500**	**132,500**	**120,600**	**120,600**

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: 42

† Annual rate as of April 1986 ** Insufficient data*

Table 180

Top Legal Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $500 Million	$78,700	$9,200	$87,900	$85,400	*	$80,200
$500-1 Billion	101,700	38,700	140,400	140,400	$109,200	109,200
Over $1 Billion	152,400	69,900	222,300	222,300	157,100	157,100
All Levels	**120,400**	**46,500**	**166,900**	**162,600**	**129,300**	**127,100**

Percentage bonus-eligible executives: 95

Average bonus as a percentage of base salary: 41

Table 181

Controller

$100-500 Million	$60,100	$11,100	$71,200	$69,000	$65,000	$64,000
$500-1 Billion	74,500	23,800	98,300	94,000	78,800	76,500
Over $1 Billion	107,900	48,200	156,100	148,800	120,800	115,800
All Levels	**85,800**	**31,600**	**117,400**	**106,100**	**93,900**	**88,000**

Percentage bonus-eligible executives: 84

Average bonus as a percentage of base salary: 37

Table 182

Treasurer

$500-1 Billion	$72,800	$15,100	$87,900	$87,900	$81,200	$81,200
Over $1 Billion	103,000	43,900	146,900	146,900	112,100	112,100
All Levels	**82,700**	**26,600**	**109,300**	**109,300**	**91,500**	**91,500**

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: 32

† Annual rate as of April 1986 ** Insufficient data*

Nondurable Consumer Goods

Table 183

Chief Executive Officer

Percentage bonus-eligible executives: 91

Average bonus as a percentage of base salary: 69

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $100 Million	$147,000	$44,200	$191,200	$223,100	$155,300	$194,000
$100-500	207,800	58,600	266,400	255,800	223,500	218,700
$500-1 Billion	279,200	150,100	429,300	429,300	285,800	285,800
Over $1 Billion	420,800	182,900	603,700	603,700	441,400	441,400
All Levels	**266,100**	**105,900**	**372,000**	**364,400**	**283,600**	**284,000**

Table 184

Chief Operating Officer

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: 58

Under $100 Million	$128,800	$22,900	$151,700	$151,700	$139,800	$139,800
$100-500	180,500	72,000	252,500	252,500	177,200	177,200
$500-1 Billion	225,100	147,500	372,600	372,600	241,100	241,100
Over $1 Billion	323,300	123,700	447,000	447,000	331,400	332,500
All Levels	**218,200**	**94,500**	**312,700**	**312,700**	**228,200**	**232,500**

Table 185

Top Financial Officer

Percentage bonus-eligible executives: 95

Average bonus as a percentage of base salary: 40

Under $100 Million	$76,300	$12,600	$88,900	$89,000	$82,900	$82,900
$100-500	111,400	28,000	139,400	130,500	121,000	116,500
$500-1 Billion	138,100	65,100	203,200	203,200	139,900	139,900
Over $1 Billion	211,000	67,300	278,300	278,300	220,600	220,600
All Levels	**133,700**	**40,500**	**174,200**	**169,600**	**142,100**	**139,700**

Table 186

Top Marketing Executive

Percentage bonus-eligible executives: 80

Average bonus as a percentage of base salary: 43

Under $100 Million	$88,800	$25,400	$114,200	$114,300	$91,900	$91,900
$100-500	87,700	19,100	106,800	104,300	92,300	98,000
Over $500 Million	150,400	46,900	197,300	197,300	*	*
All Levels	**106,500**	**29,100**	**135,600**	**131,400**	**107,800**	**109,300**

† *Annual rate as of April 1986* * *Insufficient data*

Table 187

Top Sales Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $100 Million	$78,300	$20,900	$99,200	$99,200	$84,000	$84,000
$100-500	112,400	13,900	126,300	114,000	110,000	103,100
All Levels	**110,700**	**19,900**	**130,600**	**124,600**	**108,600**	**105,800**

Percentage bonus-eligible executives: 80

Average bonus as a percentage of base salary: 27

Table 188

Top Manufacturing Executive

Under $100 Million	$86,200	$19,300	$105,500	$98,700	$93,500	$88,000
$100-500	95,400	19,700	115,100	109,700	104,200	101,900
$500-1 Billion	*	*	*	*	*	*
Over $1 Billion	155,000	52,600	207,600	207,700	161,000	161,000
All Levels	**112,000**	**30,500**	**142,500**	**135,100**	**119,000**	**114,700**

Percentage bonus-eligible executives: 89

Average bonus as a percentage of base salary: 33

Table 189

Top Human Resources Executive

Under $100 Million	$58,200	$8,900	$67,100	$58,500	$62,400	$55,200
$100-500	62,200	9,000	71,200	64,800	74,700	70,100
$500-1 Billion	78,700	28,100	106,800	106,900	84,000	84,000
Over $1 Billion	115,600	24,900	140,500	140,500	131,900	131,900
All Levels	**83,300**	**18,900**	**102,200**	**94,200**	**95,500**	**89,600**

Percentage bonus-eligible executives: 87

Average bonus as a percentage of base salary: 33

Table 190

Top Strategic Planning Executive

$100-500 Million	$84,600	$25,500	$110,100	$110,100	$83,000	$83,000
$500-1 Billion	*	*	*	*	*	*
Over $1 Billion	116,000	13,800	129,800	129,800	122,200	122,200
All Levels	**92,300**	**20,600**	**112,900**	**112,900**	**95,800**	**95,800**

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: 39

† Annual rate as of April 1986 ** Insufficient data*

Table 191

Top Legal Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
$500-1 Billion	$102,400	$40,200	$142,000	$142,600	$111,400	$111,400
Over $1 Billion	138,800	41,700	180,500	180,500	151,000	151,000
All Levels	**121,800**	**37,900**	**159,700**	**159,700**	**131,900**	**131,900**

Percentage bonus eligible executives: 100

Average bonus as a percentage of base salary: 45

Table 192

Controller

Under $100 Million	$57,700	$2,100	$59,800	$59,100	$43,900	$44,000
$100-500	60,500	10,400	70,900	70,900	70,100	70,100
$500-1 Billion	89,300	41,100	130,400	130,500	90,800	90,800
Over $1 Billion	121,500	34,100	155,400	155,300	123,000	123,000
All Levels	**78,900**	**21,000**	**99,900**	**98,100**	**86,200**	**85,200**

Percentage bonus eligible executives: 97

Average bonus as a percentage of base salary: 32

Table 193

Treasurer

$100-500 Million	$61,500	$3,800	$65,300	$65,300	$64,700	$64,700
$500-1 Billion	81,100	28,400	109,500	109,500	84,800	84,800
Over $1 Billion	120,200	28,400	148,600	148,600	128,200	128,200
All Levels	**90,400**	**21,700**	**112,100**	**112,100**	**98,100**	**98,100**

Percentage bonus eligible executives: 100

Average bonus as a percentage of base salary: 32

† Annual rate as of April 1986

Paper Products

Table 194

Chief Executive Officer

Percentage bonus eligible executives: 80
Average bonus as a percentage of base salary: 47

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $100 Million	$166,000	$44,000	$210,000	$210,000	$171,100	$171,100
$100-500	*	*	*	327,000	*	260,500
Over $500 Million	385,400	166,700	552,100	543,700	379,400	402,500
All Levels	**288,100**	**113,500**	**401,600**	**403,800**	**293,500**	**311,400**

Table 195

Top Financial Officer

Percentage bonus eligible executives: 85
Average bonus as a percentage of base salary: 37

Under $100 Million	$69,100	$24,200	$93,300	$93,300	$73,100	$73,100
$100-500	*	*	*	143,000	*	119,800
Over $500 Million	178,400	51,900	230,300	221,600	171,600	176,200
All Levels	**131,600**	**40,000**	**171,600**	**169,900**	**128,200**	**134,200**

Table 196

Top Sales Executive

Percentage bonus eligible executives: 80
Average bonus as a percentage of base salary: 21

Under $100 Million	$64,700	$17,800	$82,500	$82,500	$67,700	$67,700
All Levels	**79,500**	**18,600**	**98,100**	**101,600**	**83,000**	**89,100**

Table 197

Top Manufacturing Executive

Percentage bonus eligible executives: 83
Average bonus as a percentage of base salary: 22

Under $100 Million	$65,100	$14,600	$79,700	$79,700	$67,700	$67,700
All Levels	**79,800**	**17,300**	**97,100**	**103,300**	**82,200**	**92,700**

† *Annual rate as of April 1986* * *Insufficient data*

Table 198

Top Human Resources Executive

Percentage bonus eligible executives: 80

Average bonus as a percentage of base salary: 26

	1985				1986†	
	BONUS COMPANIES			ALL COMPANIES	SALARIES	
SALES VOLUME	Average Base Salary	Average Bonus	Total Compensation	Total Compensation	Bonus Companies	All Companies
$100-500 Million	*	*	*	$97,100	*	$85,100
Over $500 Million	$114,900	$26,800	$141,700	139,100	$118,000	120,200
All Levels	94,800	21,500	116,300	112,200	97,700	97,700

Table 199

Percentage bonus eligible executives: 85

Average bonus as a percentage of base salary: 30

Top Legal Executive

Over $500 Million	$149,400	$41,700	$191,100	$180,000	$144,700	$144,000
All Levels	132,900	35,100	168,000	164,000	133,800	135,200

Table 200

Percentage bonus eligible executives: 80

Average bonus as a percentage of base salary: 20

Controller

Under $500 Million	$54,500	$6,400	$60,900	$60,900	$62,700	$62,700
Over $500 Million	105,200	20,300	125,500	123,300	107,000	108,100
All Levels	87,300	15,400	102,700	103,600	89,700	92,200

Table 201

Percentage bonus eligible executives: 85

Average bonus as a percentage of base salary: 24

Treasurer

Over $1 Billion	$107,100	$19,900	$127,000	$125,500	$109,900	$110,600
All Levels	103,300	19,600	122,900	119,300	104,700	104,700

† *Annual rate as of April 1986* * *Insufficient data*

Petroleum

Table 202

Chief Executive Officer

Percentage bonus-eligible executives: 92

Average bonus as a percentage of base salary: 54

	1985				1986†	
	BONUS COMPANIES			ALL COMPANIES	SALARIES	
SALES VOLUME	Average Base Salary	Average Bonus	Total Compensation	Total Compensation	Bonus Companies	All Companies
Over $1 Billion	$469,100	$294,300	$763,400	$763,400	$485,700	$485,700
All Levels	426,700	252,400	679,100	628,800	414,300	414,400

Table 203

Chief Operating Officer

Percentage bonus-eligible executives: 86

Average bonus as a percentage of base salary: 43

Over $1 Billion	$342,400	$123,800	$466,200	$466,200	*	*
All Levels	313,200	111,500	424,700	377,600	$312,800	$277,300

Table 204

Top Financial Officer

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: 42

Over $1 Billion	$195,400	$98,000	$293,400	$293,400	$207,900	$207,900
All Levels	186,900	89,300	276,200	276,200	186,000	186,000

Table 205

Top Marketing Executive

Percentage bonus-eligible executives: 88

Average bonus as a percentage of base salary: 52

Over $1 Billion	$146,700	$52,300	$199,000	$199,000	$152,000	$152,000
All Levels	137,100	46,400	183,500	168,900	135,000	127,600

Table 206

Top Manufacturing Executive

Percentage bonus-eligible executives: 89

Average bonus as a percentage of base salary: 51

Over $1 Billion	$143,700	$48,100	$191,800	$191,800	$148,000	$148,000
All Levels	132,200	41,400	173,600	160,400	136,700	128,800

† *Annual rate as of April 1986* * *Insufficient data*

Table 207

Top Human Resources Executive

Percentage bonus-eligible executives: 90

Average bonus as a percentage of base salary: 35

	1985				1986†	
	BONUS COMPANIES			ALL COMPANIES	SALARIES	
SALES VOLUME	Average Base Salary	Average Bonus	Total Compensation	Total Compensation	Bonus Companies	All Companies
Over $1 Billion	$132,200	$62,200	$194,400	$177,200	$144,400	$130,100
All Levels	116,600	48,900	165,500	154,600	130,600	120,900

Table 208

Top Strategic Planning Executive

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: 31

Over $1 Billion	$131,200	$45,000	$176,200	$176,200	$135,700	$135,700
All Levels	121,400	39,700	161,100	161,100	126,700	126,700

Table 209

Top Legal Executive

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: 37

Over $1 Billion	$180,200	$74,600	$254,800	$254,800	$183,900	$183,900
All Levels	170,700	69,200	239,900	239,900	174,700	174,700

Table 210

Controller

Percentage bonus-eligible executives: 89

Average bonus as a percentage of base salary: 29

Over $1 Billion	$121,600	$50,600	$172,200	$172,200	$133,800	$133,800
All Levels	113,200	44,700	157,900	145,300	120,900	114,900

Table 211

Treasurer

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: 32

Over $1 Billion	$142,300	$50,000	$192,300	$192,300	$144,100	$144,100
All Levels	131,700	45,200	176,900	176,900	134,400	134,400

† Annual rate as of April 1986

Publishing

Table 212

Chief Executive Officer

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	1985 BONUS COMPANIES Average Bonus	1985 BONUS COMPANIES Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	1986† SALARIES All Companies
$200-500 Million	$267,400	$119,400	$386,800	$386,800	$298,500	$298,500
Over $500 Million	419,200	241,900	661,100	618,000	470,800	465,000
All Levels	329,000	175,500	504,500	494,900	362,200	366,700

Percentage bonus-eligible executives: 95

Average bonus as a percentage of base salary: 89

Table 213

Chief Operating Officer

$200-500 Million	$173,600	$70,600	$244,200	$244,100	$182,500	$182,500
Over $500 Million	*	*	*	429,300	*	325,800
All Levels	231,400	114,900	346,300	336,700	248,000	253,100

Percentage bonus-eligible executives: 90

Average bonus as a percentage of base salary: 48

Table 214

Top Financial Officer

$200-500 Million	$117,600	$46,000	$163,600	$163,000	$126,400	$126,400
Over $500 Million	215,700	117,800	333,500	298,600	224,900	215,200
All Levels	150,200	70,400	220,600	213,700	163,400	163,000

Percentage bonus-eligible executives: 95

Average bonus as a percentage of base salary: 45

Table 215

Top Human Resources Executive

$200-500 Million	$67,400	$21,100	$88,500	$88,300	$73,300	$75,000
Over $500 Million	125,400	49,000	174,400	163,700	135,400	131,900
All Levels	89,400	30,300	119,700	116,700	96,500	96,000

Percentage bonus-eligible executives: 80

Average bonus as a percentage of base salary: 30

† Annual rate as of April 1986 ** Insufficient data*

Table 216

Top Strategic Planning Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
$200-500 Million	$84,300	$32,500	$110,800	$111,500	*	$97,900
All Levels	**98,600**	**32,800**	**131,400**	**124,500**	**$112,800**	**112,000**

Percentage bonus eligible executives: 82

Average bonus as a percentage of base salary: 30

Table 217

Top Legal Executive

$200-500 Million	$83,700	$25,200	$108,900	$108,900	$89,900	$89,900
Over $500 Million	144,000	52,300	196,300	179,000	185,200	173,700
All Levels	**114,000**	**35,200**	**149,200**	**144,500**	**133,400**	**123,900**

Percentage bonus eligible executives: 92

Average bonus as a percentage of base salary: 33

Table 218

Controller

$200-500 Million	$71,600	$17,000	$88,600	$88,100	$75,700	$77,500
Over $500 Million	113,500	43,700	157,200	145,100	120,000	119,700
All Levels	**93,400**	**30,600**	**124,000**	**118,300**	**101,900**	**96,400**

Percentage bonus eligible executives: 88

Average bonus as a percentage of base salary: 33

Table 219

Treasurer

$200-500 Million	$72,700	$17,300	$90,000	$90,000	$75,700	$75,700
Over $500 Million	103,000	28,800	131,800	131,800	104,000	97,700
All Levels	**87,000**	**23,600**	**110,600**	**110,600**	**91,000**	**88,800**

Percentage bonus eligible executives: 100

Average bonus as a percentage of base salary: 29

† Annual rate as of April 1986 ** Insufficient data*

Nonmanufacturing Group

Table 220

Chief Executive Officer

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $50 Million	$173,700	$51,500	$225,200	$202,200	$188,000	$176,200
$50-100	168,500	78,200	240,700	250,800	173,200	182,600
$100-200	181,000	66,400	247,400	233,200	200,100	201,100
$200-500	231,800	72,400	304,200	288,400	244,100	245,400
$500-1 Billion	294,600	99,400	394,000	347,800	322,100	305,700
$1-5	383,000	149,700	532,700	492,100	400,800	391,900
Over $5 Billion	510,500	231,300	741,800	739,300	549,800	563,000
All Levels	**280,700**	**106,300**	**387,000**	**357,700**	**298,800**	**291,200**

Companies reporting: 248
Percentage bonus-eligible executives: 81
Average bonus as a percentage of base salary: 50

Table 221

Chief Operating Officer

Under $50 Million	$157,400	$69,000	$226,400	$198,500	$180,800	$159,500
$50-100	123,000	55,800	178,800	177,400	135,900	139,500
$100-200	137,900	64,300	202,200	190,100	153,800	151,200
$200-500	165,800	40,500	206,300	198,800	177,400	176,000
$500-1 Billion	204,300	62,200	266,500	253,800	216,000	205,800
$1-5	259,200	103,500	362,700	330,500	297,800	287,800
Over $5 Billion	323,800	144,800	468,600	468,000	349,300	349,300
All Levels	**196,100**	**76,000**	**272,100**	**253,000**	**223,200**	**215,000**

Companies reporting: 167
Percentage bonus-eligible executives: 83
Average bonus as a percentage of base salary: 51

Table 222

Top Financial Officer

Under $50 Million	$85,200	$16,900	$102,100	$96,700	$93,900	$90,400
$50-100	83,500	16,900	100,400	92,500	93,000	93,900
$100-200	94,100	24,900	119,000	114,500	104,100	104,000
$200-500	119,400	26,000	145,400	130,700	128,800	125,700
$500-1 Billion	154,300	32,600	186,900	156,200	146,100	145,000
$1-5	171,300	57,700	229,000	214,200	187,600	181,000
Over $5 Billion	225,300	91,200	316,500	326,400	225,700	241,800
All Levels	**131,500**	**38,000**	**169,500**	**159,500**	**142,300**	**139,300**

Companies reporting: 244
Percentage bonus-eligible executives: 80
Average bonus as a percentage of base salary: 34

† Annual rate as of April 1986

Table 225

Top Marketing Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $50 Million	$101,000	$25,900	$126,900	$111,800	$111,000	$100,400
$50-100	92,400	41,900	134,300	135,100	101,000	102,000
$100-200	95,800	27,000	122,800	109,800	158,700	142,000
$200-500	102,200	15,700	117,900	119,100	109,100	112,100
$500-1 Billion	101,900	24,500	126,400	120,600	110,900	108,100
$1-5	139,500	36,800	176,300	159,700	141,400	135,700
Over $5 Billion	139,300	40,400	179,700	179,800	147,200	147,200
All Levels	**111,000**	**29,000**	**140,000**	**131,500**	**127,600**	**122,000**

Companies reporting: 151
Percentage bonus-eligible executives: 85
Average bonus as a percentage of base salary: 32

Table 224

Top Sales Executive

Under $50 Million	$82,200	$35,600	$117,800	$117,800	$91,100	$91,100
$50-100	77,800	19,500	97,300	94,200	76,900	76,200
$100-200	89,500	44,600	134,100	114,700	108,100	97,900
$200-500	91,700	12,700	104,400	104,100	99,800	101,200
$500-1 Billion	92,300	22,700	115,000	101,300	101,800	90,400
$1-5	133,500	41,800	175,300	155,800	156,000	138,400
All Levels	**95,700**	**32,200**	**127,900**	**119,300**	**107,400**	**104,900**

Companies reporting: 68
Percentage bonus-eligible executives: 81
Average bonus as a percentage of base salary: 42

Table 225

Top Human Resources Executive

Under $50 Million	$53,300	$8,400	$61,700	$57,000	$58,400	$53,300
$50-100	52,300	6,400	58,700	51,400	56,000	50,600
$100-200	60,400	7,200	67,600	63,400	63,600	62,000
$200-500	78,100	13,900	92,000	86,400	83,200	81,200
$500-1 Billion	87,400	17,400	104,800	98,200	94,900	93,500
$1-5	102,700	24,500	127,200	120,200	108,800	107,500
Over $5 Billion	145,900	42,700	188,600	188,600	159,000	164,600
All Levels	**89,300**	**19,300**	**108,600**	**99,100**	**95,300**	**90,900**

Companies reporting: 193
Percentage bonus-eligible executives: 76
Average bonus as a percentage of base salary: 25

† Annual rate as of April 1986

Table 226

Top Strategic Planning Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $50 Million	$84,700	$13,000	$97,700	$85,200	$93,200	$81,500
$50-100	*	*	*	*	*	*
$100-200	89,900	31,100	121,000	114,300	95,200	95,200
$200-500	93,600	19,200	112,800	109,800	102,500	105,200
$500-1 Billion	90,700	16,100	106,800	101,000	90,500	91,400
$1-5	125,600	26,200	151,800	139,300	133,200	123,100
Over $5 Billion	129,000	39,700	168,700	168,700	154,200	139,300
All Levels	**109,000**	**24,400**	**133,400**	**123,200**	**116,000**	**110,500**

Companies reporting: 91
Percentage bonus-eligible executives: 79
Average bonus as a percentage of base salary: 29

Table 227

Top Legal Executive

Under $50 Million	$92,900	$16,000	$108,900	$108,100	$101,900	$101,800
$50-100	69,900	9,600	79,500	68,500	67,800	64,000
$100-200	79,400	20,700	100,100	80,800	80,000	78,000
$200-500	88,600	17,200	105,800	100,200	98,900	98,200
$500-1 Billion	100,600	24,800	125,400	120,600	112,500	111,100
$1-5	137,300	38,500	175,800	168,200	144,300	141,600
Over $5 Billion	176,600	53,800	230,400	231,200	186,100	189,500
All Levels	**119,200**	**31,000**	**150,200**	**139,600**	**127,800**	**122,700**

Companies reporting: 150
Percentage bonus-eligible executives: 80
Average bonus as a percentage of base salary: 30

Table 228

Top International Executive

$200-500 Million	$110,300	$27,200	$137,500	$137,600	$114,400	$114,400
$500-1 Billion	95,400	25,100	120,500	110,100	101,800	95,000
$1-5	157,800	61,600	219,400	215,600	161,200	162,700
All Levels	**130,400**	**45,700**	**176,100**	**172,200**	**138,700**	**136,100**

Companies reporting: 89
Percentage bonus-eligible executives: 90
Average bonus as a percentage of base salary: 35

† Annual rate as of April 1986 * *Insufficient data*

Table 229

Controller

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $50 Million	$59,200	$7,000	$66,200	$62,500	$62,500	$62,500
$50-100	56,400	13,000	70,000	65,400	57,500	55,700
$100-200	61,800	12,300	74,100	70,000	68,700	67,400
$200-500	67,700	11,000	78,700	77,100	71,100	72,800
$500-1 Billion	82,100	12,800	94,900	92,000	87,000	86,700
$1-5	99,200	25,100	124,300	118,500	100,000	103,400
Over $5 Billion	132,400	36,600	169,000	165,500	130,400	135,300
All Levels	**83,500**	**18,200**	**101,700**	**94,600**	**87,600**	**84,400**

Companies reporting: 212
Percentage bonus-eligible executives: 76
Average bonus as a percentage of base salary: 25

Table 230

Treasurer

Under $50 Million	$68,600	$13,100	$81,700	$80,900	*	$76,700
$50-100	*	*	*	54,100	*	51,700
$100-200	60,100	13,100	73,200	72,400	$67,200	69,100
$200-500	73,400	7,100	80,500	74,700	79,300	76,000
$500-1 Billion	81,100	11,400	92,500	85,900	86,100	81,900
$1-5	97,500	24,900	122,400	116,500	103,400	102,400
Over $5 Billion	124,200	32,600	156,800	157,300	126,200	129,700
All Levels	**89,300**	**19,600**	**108,900**	**102,200**	**95,400**	**92,800**

Companies reporting: 124
Percentage bonus-eligible executives: 80
Average bonus as a percentage of base salary: 26

Table 231

Top Administrative Executive

$200-500 Million	$81,000	$9,900	$90,900	$90,900	$87,700	$87,700
$500-1 Billion	113,500	25,900	139,400	139,400	118,400	118,400
$1-5	142,100	32,800	174,900	174,900	154,300	155,300
Over $5 Billion	209,500	102,200	311,700	311,700	236,700	236,700
All Levels	**136,000**	**40,800**	**176,800**	**173,700**	**145,400**	**143,900**

Companies reporting: 43
Percentage bonus-eligible executives: 98
Average bonus as a percentage of base salary: 30

† *Annual rate as of April 1986* * *Insufficient data*

Table 252

Top Engineering Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
$200-500 Million	$96,500	$16,200	$112,700	$104,100	$98,700	$97,200
$500-1 Billion	*	*	*	*	*	81,200
$1-5	123,500	25,000	148,500	138,000	128,700	115,000
All Levels	**106,400**	**18,800**	**125,200**	**115,900**	**110,200**	**101,400**

Companies reporting: 57
Percentage bonus-eligible executives: 70
Average bonus as a percentage of base salary: 18

Table 253

Top Tax Executive

$100-200 Million	*	*	*	$53,100	*	$51,800
$200-500	$57,200	$5,600	$62,800	61,900	$60,000	60,000
$500-1 Billion	68,300	10,900	79,200	71,100	72,100	66,200
$1-5	86,100	20,600	106,700	95,200	89,600	83,500
Over $5 Billion	97,600	24,100	121,700	123,700	105,700	110,200
All Levels	**78,600**	**16,600**	**95,200**	**84,400**	**82,300**	**75,500**

Companies reporting: 129
Percentage bonus-eligible executives: 68
Average bonus as a percentage of base salary: 22

Table 254

Top General Accounting Executive

Under $50 Million	$37,500	$2,200	$39,700	$39,500	$40,200	$38,700
$50-100	*	*	*	40,700	*	39,000
$100-200	47,200	4,000	51,200	45,000	51,800	46,000
$200-500	57,600	6,900	64,500	59,100	60,900	58,500
$500-1 Billion	55,600	7,300	62,900	57,300	60,400	59,900
$1-5	70,600	14,200	84,800	78,700	72,800	71,500
Over $5 Billion	83,300	19,800	103,100	100,600	87,400	88,500
All Levels	**62,700**	**11,000**	**73,700**	**65,800**	**66,100**	**62,500**

Companies reporting: 155
Percentage bonus-eligible executives: 59
Average bonus as a percentage of base salary: 18

† Annual rate as of April 1986 ** Insufficient data*

Table 235

Top Systems and Data Processing Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $50 Million	$59,000	$11,800	$70,800	$54,400	$64,900	$53,200
$50-100	51,000	8,100	59,100	55,500	53,600	51,000
$100-200	60,400	8,400	68,800	64,800	69,700	65,000
$200-500	62,400	9,100	71,500	70,500	65,000	66,800
$500-1 Billion	75,500	12,500	88,000	81,300	76,100	75,300
$1-5	85,300	16,400	101,700	98,700	90,300	92,300
Over $5 Billion	109,700	33,800	143,500	138,200	122,000	120,400
All Levels	**74,900**	**14,500**	**89,400**	**82,000**	**79,700**	**76,500**

Companies reporting: 188
Percentage bonus-eligible executives: 68
Average bonus as a percentage of base salary: 25

Table 236

Top Budget Executive

$100-200 Million	*	*	*	$39,800	*	$42,700
$200-500	$51,700	$5,700	$57,400	53,400	$54,500	53,900
$500-1 Billion	36,100	1,300	37,400	48,000	44,200	54,100
$1-5	65,400	12,500	77,900	71,900	70,000	68,200
Over $5 Billion	79,100	22,700	101,800	101,800	80,300	80,300
All Levels	**58,900**	**10,300**	**69,200**	**62,900**	**62,900**	**60,800**

Companies reporting: 73
Percentage bonus-eligible executives: 51
Average bonus as a percentage of base salary: 22

Table 237

Top Internal Audit Executive

Under $100 Million	*	*	*	$54,000	$40,000	$44,700
$100-200	$48,000	$6,200	$54,200	46,100	51,800	46,600
$200-500	45,400	4,200	49,600	47,300	49,400	49,200
$500-1 Billion	57,800	9,700	67,500	60,800	62,800	61,600
$1-5	69,800	11,100	80,900	76,200	73,100	72,700
Over $5 Billion	92,800	22,500	115,300	110,800	97,900	97,100
All Levels	**65,900**	**11,500**	**77,400**	**68,900**	**68,400**	**65,200**

Companies reporting: 151
Percentage bonus-eligible executives: 58
Average bonus as a percentage of base salary: 20

† *Annual rate as of April 1986* * *Insufficient data*

Table 238

Top Credit and Collection Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $200 Million	$37,100	$4,900	$42,000	$36,300	$40,300	$37,000
$200-500	55,000	5,800	60,800	55,400	55,100	53,300
$500-1 Billion	*	*	*	59,600	*	61,000
Over $1 Billion	66,200	21,100	87,300	74,100	69,600	68,000
All Levels	**55,400**	**12,700**	**68,100**	**57,900**	**58,200**	**54,900**

Companies reporting: 59
Percentage bonus-eligible executives: 55
Average bonus as a percentage of base salary: 22

Table 239

Corporate Risk Management Executive

$200-500 Million	$52,500	$4,900	$57,400	$55,300	$54,100	$53,500
$500-1 Billion	53,900	8,200	62,100	54,000	58,700	55,000
$1-5	66,200	9,300	75,500	69,000	67,200	65,000
Over $5 Billion	74,700	21,900	96,600	91,200	79,000	80,000
All Levels	**62,500**	**9,600**	**72,100**	**64,200**	**64,600**	**61,100**

Companies reporting: 98
Percentage bonus-eligible executives: 57
Average bonus as a percentage of base salary: 18

Table 240

Cash Management Executive

Under $500 Million	$38,300	$4,700	$43,000	$43,900	$41,600	$43,000
$500-1 Billion	*	*	*	44,800	*	50,300
$1-5	56,100	7,600	63,700	59,000	59,000	56,700
Over $5 Billion	60,000	8,200	68,200	68,500	63,700	66,500
All Levels	**52,500**	**7,200**	**59,700**	**55,400**	**54,500**	**54,100**

Companies reporting: 72
Percentage bonus-eligible executives: 51
Average bonus as a percentage of base salary: 18

† Annual rate as of April 1986 ** Insufficient data*

Business and Professional Services

Table 241

Chief Executive Officer

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	1985 BONUS COMPANIES Average Bonus	1985 BONUS COMPANIES Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	1986† SALARIES All Companies
Under $50 Million	$200,800	$73,900	$280,700	$235,300	$232,300	$204,000
$50-100	171,000	93,100	264,100	279,800	189,000	214,100
$100-200	183,300	68,700	252,000	239,300	209,800	205,500
$200-500	239,200	92,200	331,400	290,200	249,000	235,700
$500-1 Billion	286,800	114,100	400,900	378,900	307,500	300,300
$1-5	546,000	223,000	769,000	724,000	565,100	569,100
All Levels	**256,400**	**103,500**	**359,900**	**330,700**	**275,700**	**266,800**

Percentage bonus eligible executives: 81

Average bonus as a percentage of base salary: 52

Table 242

Chief Operating Officer

Under $50 Million	$166,100	$39,100	$205,200	$173,000	$185,100	$160,200
$50-100	*	*	*	242,800	*	176,400
$100-200	153,500	73,500	227,000	219,500	162,000	157,000
$200-500	160,900	90,700	251,600	225,200	185,500	170,900
Over $500 Million	265,500	90,000	355,500	334,900	289,000	291,700
All Levels	**188,800**	**79,000**	**267,800**	**242,200**	**207,200**	**196,800**

Percentage bonus eligible executives: 85

Average bonus as a percentage of base salary: 53

Table 243

Top Financial Officer

Under $50 Million	$101,800	$19,300	$121,100	$103,600	$111,700	$99,500
$50-100	*	*	*	116,100	*	108,900
$100-200	99,300	28,000	127,300	121,800	113,500	110,300
$200-500	130,600	42,900	173,500	152,900	140,100	128,800
$500-1 Billion	147,500	55,300	202,800	190,900	156,800	153,100
$1-5	186,700	59,300	246,000	233,700	212,500	205,000
All Levels	**125,300**	**36,600**	**161,900**	**147,400**	**138,200**	**130,000**

Percentage bonus eligible executives: 79

Average bonus as a percentage of base salary: 35

† Annual rate as of April 1986 ** Insufficient data*

Table 244

Top Marketing Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	1985 BONUS COMPANIES Average Bonus	1985 BONUS COMPANIES Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	1986† SALARIES All Companies
Under $100 Million	$100,700	$51,500	$152,200	$138,600	$109,100	$102,800
$100-200	109,800	27,100	136,900	136,900	121,000	121,000
$200-500	*	*	*	*	*	*
Over $500 Million	*	*	*	156,900	133,000	141,300
All Levels	**106,100**	**36,600**	**142,700**	**138,600**	**116,400**	**116,900**

Percentage bonus eligible executives: 87

Average bonus as a percentage of base salary: 34

Table 245

Top Sales Executive

Under $100 Million	$80,600	$58,400	$139,000	$130,400	$88,400	$86,100
$100-200	97,900	58,100	156,000	148,000	108,800	108,800
All Levels	**94,100**	**54,400**	**148,500**	**141,500**	**104,500**	**102,600**

Percentage bonus eligible executives: 89

Average bonus as a percentage of base salary: 60

Table 246

Top Human Resources Executive

Under $100 Million	$64,100	$12,500	$76,600	$70,000	$65,900	$60,900
$100-200	63,000	7,500	70,500	70,600	67,100	67,100
$200-500	83,600	19,400	103,000	95,800	82,500	80,100
$500-1 Billion	87,200	25,700	112,900	112,700	99,400	101,600
$1-5	124,000	36,500	160,500	160,500	133,000	133,000
All Levels	**84,400**	**20,300**	**104,700**	**99,700**	**88,500**	**85,200**

Percentage bonus eligible executives: 87

Average bonus as a percentage of base salary: 24

Table 247

Top Strategic Planning Executive

$100-500 Million	$91,000	$32,500	$123,500	$123,500	$101,500	$101,500
$500-1 Billion	86,500	14,000	100,500	97,200	*	90,400
All Levels	**103,600**	**32,500**	**136,100**	**131,700**	**114,200**	**111,600**

Percentage bonus eligible executives: 92

Average bonus as a percentage of base salary: 32

† *Annual rate as of April 1986* * *Insufficient data*

Table 248

Top Legal Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $100 Million	$98,800	$17,700	$116,500	$111,700	$108,300	$104,700
$100-200	82,700	20,100	102,800	87,600	89,400	78,100
$200-500	105,100	26,900	130,000	120,200	118,100	116,700
$500-1 Billion	102,200	22,500	124,700	124,400	118,300	120,400
$1-5	140,600	46,100	186,100	188,100	151,500	160,000
All Levels	**110,000**	**27,800**	**137,800**	**130,500**	**121,800**	**119,100**

Percentage bonus-eligible executives: 82

Average bonus as a percentage of base salary: 28

Table 249

Top International Executive

$100-500 Million	$124,100	$42,800	$166,900	$166,900	$128,100	$128,100
$500-1 Billion	99,700	28,000	127,700	117,500	*	101,300
All Levels	**125,600**	**41,400**	**167,000**	**161,700**	**135,400**	**134,000**

Percentage bonus-eligible executives: 88

Average bonus as a percentage of base salary: 30

Table 250

Controller

Under $100 Million	$70,000	$17,900	$87,900	$76,800	$73,700	$67,200
$100-200	68,400	12,500	80,900	78,800	77,200	76,100
$200-500	75,000	12,900	87,900	80,800	80,400	75,800
$500-1 Billion	86,500	17,800	104,300	101,000	95,100	94,000
$1-5	125,000	24,500	147,500	139,000	135,400	130,300
All Levels	**82,300**	**16,800**	**99,100**	**91,600**	**90,000**	**84,800**

Percentage bonus-eligible executives: 80

Average bonus as a percentage of base salary: 24

Table 251

Treasurer

$200-500 Million	$64,200	$7,500	$71,700	$63,700	$69,200	$63,900
$500-1 Billion	74,300	18,000	92,300	83,900	80,000	76,400
$1-5	109,500	29,600	139,100	139,100	121,100	121,100
All Levels	**82,200**	**18,500**	**100,700**	**93,400**	**89,700**	**85,000**

Percentage bonus-eligible executives: 85

Average bonus as a percentage of base salary: 24

† Annual rate as of April 1986 ** Insufficient data*

Communications

Table 252

Chief Executive Officer

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $500 Million	$215,100	$56,300	$271,400	$232,900	$241,400	$211,400
$500-1 Billion	*	*	*	*	*	*
$1-5	344,400	206,800	551,200	551,200	374,500	374,500
All Levels	**321,400**	**132,800**	**454,200**	**416,500**	**340,100**	**325,000**

Percentage bonus-eligible executives: 84

Average bonus as a percentage of base salary: 51

Table 253

Chief Operating Officer

Under $1 Billion	$201,400	$50,700	$252,100	$225,800	*	$230,400
Over $1 Billion	281,000	178,200	459,200	459,200	$378,500	378,500
All Levels	**241,200**	**104,500**	**345,700**	**323,100**	**321,700**	**310,100**

Percentage bonus-eligible executives: 85

Average bonus as a percentage of base salary: 49

Table 254

Top Financial Officer

$100-500 Million	$99,600	$18,900	$118,500	$115,800	$114,000	$114,400
$500-1 Billion	*	*	*	*	*	*
Over $1 Billion	210,100	93,900	304,000	304,000	255,100	255,100
All Levels	**161,400**	**59,600**	**221,000**	**206,800**	**177,600**	**172,100**

Percentage bonus-eligible executives: 80

Average bonus as a percentage of base salary: 45

Table 255

Top Human Resources Executive

Under $500 Million	$69,900	$12,100	$82,000	$66,900	$76,800	$65,900
$500-1 Billion	*	*	*	*	*	*
$1-5	101,300	31,800	133,100	133,100	114,200	114,200
All Levels	**96,400**	**29,200**	**125,600**	**105,800**	**108,700**	**94,700**

Percentage bonus-eligible executives: 72

Average bonus as a percentage of base salary: 28

† Annual rate as of April 1986 ** Insufficient data*

Table 256

Top Strategic Planning Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Percentage bonus-eligible executives: 90						
Average bonus as a percentage of base salary: 29						
$1-5 Billion	$179,400	$10,300	$189,700	$189,700	*	*
All Levels	**163,600**	**24,700**	**188,300**	**172,900**	**$165,500**	**$153,700**

Table 257

Top Legal Executive

Percentage bonus-eligible executives: 92						
Average bonus as a percentage of base salary: 34						
$1-5 Billion	$151,900	$59,000	$210,900	$210,900	$164,100	$164,100
All Levels	**151,200**	**51,500**	**202,700**	**189,700**	**156,200**	**147,500**

Table 258

Controller

Percentage bonus-eligible executives: 85						
Average bonus as a percentage of base salary: 30						
Under $1 Billion	$76,000	$8,500	$84,900	$84,100	$84,000	$80,000
$1-5	94,000	30,100	124,100	124,100	107,500	107,500
All Levels	**102,100**	**25,100**	**127,200**	**119,700**	**105,000**	**102,200**

† Annual rate as of April 1986 ** Insufficient data*

Construction and Contracting

Table 250

Chief Executive Officer

Percentage bonus-eligible executives: 100
Average bonus as a percentage of base salary: 82

	1985				1986†	
	BONUS COMPANIES			ALL COMPANIES	SALARIES	
SALES VOLUME	Average Base Salary	Average Bonus	Total Compensation	Total Compensation	Bonus Companies	All Companies
Under $100 Million	$112,700	$34,800	$147,500	$147,500	$110,300	$110,300
$100-500	148,200	81,600	229,800	229,800	153,800	153,800
All Levels	177,700	67,700	245,400	245,400	198,400	198,400

Table 260

Chief Operating Officer

Percentage bonus-eligible executives: 100
Average bonus as a percentage of base salary: 44

Under $100 Million	$127,600	$18,300	$145,900	$145,900	$141,200	$141,200
All Levels	137,400	24,100	161,500	161,500	148,600	148,600

Table 261

Top Financial Officer

Percentage bonus-eligible executives: 100
Average bonus as a percentage of base salary: 41

Under $100 Million	$87,200	$9,600	$76,800	$76,800	$76,500	$76,500
$100-500	85,500	23,100	108,600	108,600	91,700	91,700
All Levels	99,500	22,000	121,500	121,500	107,700	107,700

Table 262

Top Legal Executive

Percentage bonus-eligible executives: 100
Average bonus as a percentage of base salary: 21

Under $200 Million	$60,800	$6,200	$67,000	$67,000	*	*
Over $200 Million	123,400	28,000	151,400	151,400	$131,900	$131,900
All Levels	92,100	17,100	109,200	109,200	96,900	96,900

† *Annual rate as of April 1986* * *Insufficient data*

Table 2-65

Controller

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	1985 BONUS COMPANIES Average Bonus	1985 BONUS COMPANIES Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	1986† SALARIES All Companies
Under $100 Million	$47,400	$3,400	$50,800	$50,800	$46,100	$46,100
$100-500	55,100	10,700	65,800	65,800	58,800	58,800
All Levels	64,200	9,900	74,100	74,100	65,200	65,200

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: 15

† *Annual rate as of April 1986*

Mining and Energy Extraction

Table 264

Chief Executive Officer

Percentage bonus-eligible executives: 80
Average bonus as a percentage of base salary: 50

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $500 Million	$257,100	$76,900	$314,000	$289,500	$254,000	$254,300
Over $500 Million	410,600	59,900	470,500	470,500	418,100	418,100
All Levels	323,900	68,400	392,300	361,800	336,100	319,800

Table 265

Top Financial Officer

Percentage bonus-eligible executives: 88
Average bonus as a percentage of base salary: 20

Under $500 Million	$104,300	$18,200	$122,500	$139,700	$109,300	$120,400
Over $500 Million	151,700	18,600	170,300	170,300	154,700	154,700
All Levels	129,600	18,400	148,000	154,100	133,300	139,100

Table 266

Top Human Resources Executive

Percentage bonus-eligible executives: 80
Average bonus as a percentage of base salary: 10

Under $500 Million	$77,400	$9,200	$86,600	$87,100	$79,900	$85,000
Over $500 Million	115,800	15,600	127,400	127,400	109,600	109,600
All Levels	95,600	11,400	107,000	104,400	96,800	97,200

Table 267

Top Strategic Planning Executive

Percentage bonus-eligible executives: 78
Average bonus as a percentage of base salary: 15

Over $500 Million	$121,500	$10,900	$132,400	$132,400	$125,100	$125,100
All Levels	123,100	11,500	134,600	124,100	127,500	113,100

† *Annual rate as of April 1986*

Table 268

Top Legal Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $500 Million	$97,400	$24,400	$121,800	$114,200	$109,000	$110,100
Over $500 Million	128,200	18,800	147,000	147,000	136,500	136,500
All Levels	116,400	20,900	137,300	130,600	126,100	123,300

Percentage bonus-eligible executives: 81

Average bonus as a percentage of base salary: 25

Table 269

Controller

Under $500 Million	$74,100	$11,700	$85,800	$87,000	$77,000	$87,200
Over $500 Million	107,000	10,600	117,600	117,500	107,400	107,400
All Levels	92,600	11,000	103,600	100,800	93,200	96,700

Percentage bonus-eligible executives: 80

Average bonus as a percentage of base salary: 16

Table 270

Treasurer

Under $500 Million	*	*	*	*	*	$78,400
Over $500 Million	$105,900	$16,400	$122,300	$122,300	$100,700	100,700
All Levels	98,100	13,500	111,600	109,500	100,500	95,800

Percentage bonus-eligible executives: 91

Average bonus as a percentage of base salary: 16

Table 271

Top Administrative Executive

Over $500 Million	$136,200	$6,600	$142,800	$142,800	$139,000	$145,000
All Levels	142,300	14,100	156,400	156,400	144,700	149,000

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: *

† Annual rate as of April 1986 ** Insufficient data*

Retail Sales

Table 27-2

Chief Executive Officer

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $100 Million	$132,300	$41,600	$173,900	$159,900	$141,900	$136,500
$100-500	225,400	62,400	287,800	283,800	228,300	234,100
$500-1 Billion	277,900	116,400	394,300	361,500	318,300	309,200
$1-5	322,300	173,100	495,400	485,000	340,900	341,500
Over $5 Billion	542,200	307,800	850,000	828,500	597,400	622,800
All Levels	**289,600**	**132,600**	**422,200**	**402,600**	**299,400**	**300,500**

Percentage bonus-eligible executives: 80

Average bonus as a percentage of base salary: 50

Table 27-3

Chief Operating Officer

Under $100 Million	$111,100	$40,000	$157,100	$144,000	$122,000	$112,500
$100-500	165,300	19,800	185,100	183,900	181,200	183,300
$500-1 Billion	213,000	83,300	296,300	296,300	219,000	219,000
$1-5	255,300	134,600	389,900	389,900	303,600	303,600
Over $5 Billion	353,400	184,500	537,900	537,900	397,900	397,900
All Levels	**213,000**	**87,000**	**300,000**	**286,700**	**243,300**	**235,600**

Percentage bonus-eligible executives: 92

Average bonus as a percentage of base salary: 51

Table 27-4

Top Financial Officer

Under $100 Million	$78,100	$10,200	$88,300	$76,600	$80,000	$76,300
$100-500	124,100	19,300	143,400	135,400	128,000	128,500
$500-1 Billion	122,700	31,300	154,000	154,000	134,000	134,000
Over $1 Billion	160,400	74,000	234,400	247,100	170,700	183,600
All Levels	**131,800**	**42,900**	**174,700**	**168,300**	**141,200**	**141,600**

Percentage bonus-eligible executives: 84

Average bonus as a percentage of base salary: 38

† *Annual rate as of April 1986*

Table 275

Top Marketing Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $100 Million	$92,000	$34,000	$120,600	$111,300	$108,500	$98,000
$100-500	114,900	15,300	130,200	114,200	230,400	198,300
$500-1 Billion	90,000	28,200	118,200	118,200	106,400	106,400
Over $1 Billion	125,100	49,100	172,200	172,200	131,600	131,600
All Levels	**108,900**	**32,400**	**141,300**	**134,700**	**150,300**	**141,500**

Percentage bonus-eligible executives: 90

Average bonus as a percentage of base salary: 30

Table 276

Top Human Resources Executive

Under $100 Million	*	*	*	$44,300	*	$44,300
$100-500	$75,700	$12,600	$88,300	77,300	$80,100	72,700
$500-1 Billion	85,400	17,000	102,400	102,400	93,000	93,000
$1-5	83,000	21,700	104,700	104,000	97,800	103,700
Over $5 Billion	147,200	48,100	195,300	195,300	162,800	177,300
All Levels	**86,200**	**20,200**	**106,400**	**98,000**	**95,900**	**94,700**

Percentage bonus-eligible executives: 80

Average bonus as a percentage of base salary: 29

Table 277

Top Strategic Planning Executive

Under $1 Billion	$76,100	$12,500	$88,600	$88,600	$79,000	$79,000
Over $1 Billion	93,600	36,000	129,600	129,600	107,700	120,100
All Levels	**84,900**	**24,200**	**109,100**	**109,100**	**94,600**	**103,000**

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: 28

Table 278

Top Legal Executive

$100-500 Million	$70,000	$12,800	$82,800	$77,500	*	$67,400
$500-1 Billion	77,000	16,200	93,800	93,900	$85,700	85,700
$1-5	104,400	29,700	134,100	134,100	108,700	108,700
Over $5 Billion	165,000	65,300	230,300	232,400	176,100	186,000
All Levels	**106,600**	**32,100**	**138,700**	**136,700**	**114,100**	**114,700**

Percentage bonus-eligible executives: 90

Average bonus as a percentage of base salary: 37

† *Annual rate as of April 1986* * *Insufficient data*

Table 279

Controller

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $100 Million	*	*	*	$48,700	*	$49,200
$100-500	$63,200	$12,500	$75,700	75,400	$62,200	67,800
$500-1 Billion	57,900	6,800	64,700	64,700	60,700	60,700
$1-5	80,300	27,900	108,200	108,200	87,500	87,500
Over $5 Billion	124,900	45,400	170,300	161,700	136,500	133,800
All Levels	78,100	22,300	100,400	92,400	81,900	79,600

Percentage bonus-eligible executives: 77

Average bonus as a percentage of base salary: 27

Table 280

Treasurer

Under $1 Billion	*	*	*	$61,500	$64,400	$65,000
$1-5	$89,800	$28,300	$118,100	118,100	95,000	95,000
Over $5 Billion	113,700	38,000	151,700	153,900	125,500	132,100
All Levels	88,800	25,700	114,500	114,500	94,400	97,100

Percentage bonus-eligible executives: 89

Average bonus as a percentage of base salary: 29

Table 281

Top Administrative Executive

Over $1 Billion	$239,900	$131,600	$371,500	$371,500	$247,900	$247,900
All Levels	205,200	99,200	304,400	304,400	214,300	214,300

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: 53

† *Annual rate as of April 1986* * *Insufficient data*

Transportation

Table 282

Chief Executive Officer

Percentage bonus-eligible executives: 85

Average bonus as a percentage of base salary: 48

	1985				1986†	
	BONUS COMPANIES			ALL COMPANIES	SALARIES	
SALES VOLUME	Average Base Salary	Average Bonus	Total Compensation	Total Compensation	Bonus Companies	All Companies
Under $500 Million	$175,800	$53,500	$229,100	$229,900	$184,400	$195,500
Over $500 Million	430,500	182,000	612,500	550,100	483,700	444,100
All Levels	340,600	136,600	477,200	438,000	383,900	361,200

Table 283

Chief Operating Officer

Percentage bonus-eligible executives: 78

Average bonus as a percentage of base salary: 65

Under $500 Million	$139,200	$106,600	$245,800	$233,800	$148,800	$151,700
Over $500 Million	273,000	100,900	373,900	324,500	277,300	266,300
All Levels	206,100	103,700	309,800	284,200	227,300	224,600

Table 284

Top Financial Officer

Percentage bonus-eligible executives: 81

Average bonus as a percentage of base salary: 35

Under $500 Million	$84,200	$20,600	$104,800	$101,600	$90,900	$92,500
Over $500 Million	175,600	63,900	239,500	222,800	193,400	186,100
All Levels	132,600	43,500	176,100	165,100	147,900	143,500

Table 285

Top Marketing Executive

Percentage bonus-eligible executives: 80

Average bonus as a percentage of base salary: 27

Under $500 Million	$101,300	$16,700	$118,000	$124,800	$107,400	$116,000
Over $500 Million	113,000	15,300	128,300	119,800	119,600	124,600
All Levels	108,100	15,900	124,000	121,800	114,500	121,400

Table 286

Top Human Resources Executive

Percentage bonus-eligible executives: 65

Average bonus as a percentage of base salary: 31

Under $500 Million	*	*	*	$60,100	*	$62,300
Over $500 Million	$126,100	$38,900	$165,000	152,100	$135,800	129,100
All Levels	103,800	28,900	132,700	115,300	111,300	103,700

† Annual rate as of April 1986 ** Insufficient data*

Table 287

Top Strategic Planning Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Over $500 Million	$108,900	$39,200	$148,100	$131,700	$121,700	$115,200
All Levels	104,500	36,900	141,400	124,500	117,000	111,400

Percentage bonus eligible executives: 75

Average bonus as a percentage of base salary: 40

Table 288

Top Legal Executive

Under $500 Million	*	*	*	$71,300	*	$73,200
Over $500 Million	$157,800	$53,100	$210,900	190,400	$165,400	156,200
All Levels	141,900	46,500	188,400	152,800	151,200	131,300

Percentage bonus eligible executives: 65

Average bonus as a percentage of base salary: 30

Table 289

Controller

Under $500 Million	*	*	*	$52,100	*	$55,900
Over $500 Million	$117,900	$42,900	$160,800	139,400	$126,400	117,500
All Levels	95,100	31,200	126,300	110,300	101,700	93,500

Percentage bonus eligible executives: 67

Average bonus as a percentage of base salary: 34

Table 290

Treasurer

Over $500 Million	$93,700	$25,800	$119,500	$118,700	$100,200	$106,800
All Levels	93,700	25,800	119,500	107,500	100,200	100,300

Percentage bonus eligible executives: 67

Average bonus as a percentage of base salary: 30

† Annual rate as of April 1986 ** Insufficient data*

Utilities

Table 291

Chief Executive Officer

Percentage bonus-eligible executives: 58

Average bonus as a percentage of base salary: 30

	1985				1986†	
	BONUS COMPANIES			ALL COMPANIES	SALARIES	
SALES VOLUME	Average Base Salary	Average Bonus	Total Compensation	Total Compensation	Bonus Companies	All Companies
Under $500 Million	*	*	*	$220,600	*	$167,500
$500-1 Billion	*	*	*	232,000	*	233,600
$1-5	$364,300	$87,200	$451,500	407,100	$382,800	364,900
All Levels	326,300	94,200	420,500	348,900	342,500	311,200

Table 292

Chief Operating Officer

Percentage bonus-eligible executives: 54

Average bonus as a percentage of base salary: 37

Under $500 Million	*	*	*	$125,800	*	$111,000
$500-1 Billion	*	*	*	139,300	*	145,400
$1-5	$221,600	$51,900	$273,500	265,900	$220,900	224,900
All Levels	208,000	63,200	271,200	226,700	214,400	198,200

Table 293

Top Financial Officer

Percentage bonus-eligible executives: 54

Average bonus as a percentage of base salary: 29

Under $500 Million	*	*	*	$90,300	*	$95,200
$500-1 Billion	*	*	*	130,400	*	128,700
$1-5	$178,500	$38,800	$217,300	190,100	$192,800	179,500
All Levels	168,100	39,300	207,400	169,100	180,300	158,100

Table 294

Top Marketing Executive

Percentage bonus-eligible executives: 71

Average bonus as a percentage of base salary: 22

$1-5 Billion	$120,800	$22,900	$143,700	$126,300	$125,400	$109,900
All Levels	111,900	20,400	132,300	114,200	117,100	103,600

Table 295

Top Human Resources Executive

Percentage bonus-eligible executives: 51

Average bonus as a percentage of base salary: 20

Under $500 Million	*	*	*	$46,700	*	$51,000
$500-1 Billion	*	*	*	81,500	*	85,000
$1-5	$113,600	$15,000	$128,600	111,300	$106,600	98,500
All Levels	104,200	14,100	118,300	96,500	102,800	90,300

† Annual rate as of April 1986 ** Insufficient data*

Table 296

Top Strategic Planning Executive

Percentage bonus-eligible executives: 44

Average bonus as a percentage of base salary: 14

	1985				1986†	
	BONUS COMPANIES			ALL COMPANIES	SALARIES	
SALES VOLUME	Average Base Salary	Average Bonus	Total Compensation	Total Compensation	Bonus Companies	All Companies
$500-1 Billion	*	*	*	$93,900	*	*
$1-5	*	*	*	98,400	*	$93,400
All Levels	$97,800	$8,300	$106,100	98,300	$101,900	94,700

Table 297

Top Legal Executive

Percentage bonus-eligible executives: 60

Average bonus as a percentage of base salary: 25

$500-1 Billion	*	*	*	$104,700	*	$101,700
$1-5	$159,100	$27,000	$180,100	167,800	$160,800	148,700
All Levels	150,000	29,100	179,100	147,100	151,300	132,900

Table 298

Controller

Percentage bonus-eligible executives: 54

Average bonus as a percentage of base salary: 21

$500-1 Billion	*	*	*	$82,800	*	$80,900
$1-5	$105,400	$18,200	$123,600	107,700	$103,100	97,700
All Levels	100,700	17,900	118,600	99,700	99,100	89,200

Table 299

Treasurer

Percentage bonus-eligible executives: 60

Average bonus as a percentage of base salary: 20

$500-1 Billion	*	*	*	$75,100	*	$77,600
$1-5	$94,000	$19,500	$113,500	102,200	$94,800	90,600
All Levels	94,500	15,200	106,700	96,000	96,300	89,900

Table 300

Top Engineering Executive

Percentage bonus-eligible executives: 71

Average bonus as a percentage of base salary: 18

$1-5 Billion	$126,200	$31,700	$157,900	$145,200	$133,200	$118,400
All Levels	118,800	25,100	143,900	132,600	124,700	113,400

† *Annual rate as of April 1986* * *Insufficient data*

Wholesale Trade

Table 301

Chief Executive Officer

Percentage bonus-eligible executives: 82
Average bonus as a percentage of base salary: 44

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	1985 BONUS COMPANIES Average Bonus	1985 BONUS COMPANIES Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	1986† SALARIES All Companies
Under $100 Million	$169,200	$76,000	$245,200	$241,000	$171,800	$175,300
$100-500	204,900	41,400	246,300	254,700	221,400	228,000
$500-1 Billion	*	*	*	*	*	*
Over $1 Billion	338,900	110,100	449,000	408,800	372,700	353,300
All Levels	236,900	83,700	320,600	304,300	250,200	251,300

Table 302

Chief Operating Officer

Percentage bonus-eligible executives: 89
Average bonus as a percentage of base salary: 65

Under $100 Million	$151,100	$48,300	$199,400	$199,400	$177,000	$177,000
$100-500	*	*	*	179,400	157,400	157,800
Over $500 Million	213,200	70,400	283,600	267,300	235,800	235,800
All Levels	162,800	63,900	226,700	219,200	189,600	186,800

Table 303

Top Financial Officer

Percentage bonus-eligible executives: 85
Average bonus as a percentage of base salary: 54

Under $100 Million	$70,600	$15,500	$86,100	$85,200	$75,600	$76,500
$100-500	*	*	*	123,100	110,700	111,200
Over $500 Million	154,700	52,400	207,100	194,200	173,400	167,700
All Levels	110,300	32,400	142,700	138,600	121,000	121,000

Table 304

Top Marketing Executive

Percentage bonus-eligible executives: 75
Average bonus as a percentage of base salary: 40

$100-500 Million	$74,500	$33,300	$107,800	$107,400	$93,600	$95,500
Over $500 Million	136,200	52,400	188,600	163,700	148,500	143,300
All Levels	108,900	36,200	145,100	137,100	122,400	119,200

† Annual rate as of April 1986 ** Insufficient data*

Table 305

Top Sales Executive

SALES VOLUME	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $100 Million	$89,500	$15,800	$105,300	$105,300	$94,300	$94,300
$100-500	*	*	*	102,000	*	94,300
All Levels	97,000	34,500	131,500	129,700	111,600	112,000

Percentage bonus-eligible executives: 93
Average bonus as a percentage of base salary: 43

Table 306

Top Human Resources Executive

Under $500 Million	$54,300	$6,200	$60,500	$60,000	$61,300	$58,300
$500-1 Billion	*	*	*	*	*	*
Over $1 Billion	98,100	24,300	122,400	117,100	104,400	104,200
All Levels	78,700	16,400	95,100	91,200	85,300	82,200

Percentage bonus-eligible executives: 78
Average bonus as a percentage of base salary: 22

Table 307

Controller

Under $100 Million	$44,200	$2,500	$46,700	$50,700	$46,400	$50,700
$100-500	55,200	8,400	63,600	63,600	59,900	65,800
$500-1 Billion	*	*	*	*	*	*
Over $1 Billion	83,500	17,400	100,900	100,900	88,900	86,900
All Levels	67,800	13,300	81,100	77,000	72,500	70,700

Percentage bonus-eligible executives: 80
Average bonus as a percentage of base salary: 22

Table 308

Treasurer

Under $500 Million	$64,800	$9,700	$74,500	$67,200	*	$65,700
$500-1 Billion	*	*	*	*	*	*
Over $1 Billion	94,100	14,800	108,900	99,000	$89,100	83,900
All Levels	80,800	12,500	93,300	84,300	83,300	76,300

Percentage bonus-eligible executives: 85
Average bonus as a percentage of base salary: 19

† Annual rate as of April 1986 ** Insufficient data*

Financial Services Group

Table 509

Chief Executive Officer

ASSETS	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $50 Million	$159,800	$18,800	$178,000	$162,800	$168,000	$156,500
$50-100	*	*	*	*	*	93,500
$100-200	153,100	38,700	191,800	191,800	164,500	164,500
$200-500	159,700	48,400	208,100	181,400	171,700	161,100
$500-1 Billion	181,800	74,400	256,200	235,700	194,400	184,000
$1-5	256,400	79,700	336,100	293,600	274,200	261,500
Over $5 Billion	419,500	196,400	615,900	607,900	468,200	467,700
All Levels	267,000	101,900	368,900	330,500	292,800	271,900

Companies reporting: 180
Percentage bonus-eligible executives: 80
Average bonus as a percentage of base salary: 41

Table 510

Chief Operating Officer

Under $50 Million	$99,100	$22,900	$122,000	$117,200	$138,100	$131,100
$50-100	*	*	*	*	*	*
$100-200	134,000	30,000	164,000	154,200	138,100	134,400
$200-500	126,800	33,400	160,200	140,200	101,700	95,700
$500-1 Billion	142,700	91,000	233,700	212,400	139,900	130,800
$1-5	179,500	50,100	229,600	206,600	197,900	187,100
Over $5 Billion	297,700	127,000	424,700	424,700	340,800	340,800
All Levels	197,600	74,900	272,500	244,400	215,400	199,400

Companies reporting: 121
Percentage bonus-eligible executives: 82
Average bonus as a percentage of base salary: 44

Table 511

Top Financial Officer

Under $50 Million	$61,700	$15,800	$77,500	$74,900	$76,300	$75,800
$50-100	*	*	*	*	*	*
$100-200	73,900	12,700	86,600	85,700	78,500	79,100
$200-500	68,900	11,900	80,800	73,800	77,800	72,800
$500-1 Billion	76,500	25,300	101,800	96,800	82,900	83,500
$1-5	111,100	33,600	144,700	133,600	121,700	116,400
Over $5 Billion	162,100	60,700	222,800	224,200	178,000	181,600
All Levels	112,200	35,900	148,100	136,600	124,500	118,700

Companies reporting: 168
Percentage bonus-eligible executives: 81
Average bonus as a percentage of base salary: 32

† *Annual rate as of April 1986* * *Insufficient data*

Table 312

Top Marketing Executive

ASSETS	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $50 Million	$65,000	$7,900	$70,900	$71,700	$69,100	$69,000
$50-100	*	*	*	*	*	*
$100-200	42,400	4,200	46,600	52,000	45,000	54,800
$200-500	47,000	10,700	58,300	54,100	61,500	57,700
$500-1 Billion	62,000	8,500	70,500	66,500	70,500	64,200
$1-5	74,900	15,400	90,300	83,700	84,900	80,200
Over $5 Billion	106,400	31,400	137,800	142,000	111,200	116,700
All Levels	**75,900**	**17,000**	**92,900**	**87,700**	**83,800**	**80,700**

Companies reporting: 152
Percentage bonus-eligible executives: 77
Average bonus as a percentage of base salary: 23

Table 313

Top Sales Executive

$500-1 Billion	*	*	*	$68,700	*	$64,400
$1-5	$98,900	$15,600	$114,500	105,900	$98,300	98,200
All Levels	**74,600**	**20,500**	**95,100**	**93,300**	**82,600**	**85,100**

Companies reporting: 32
Percentage bonus-eligible executives: 75
Average bonus as a percentage of base salary: 42

Table 314

Top Human Resources Executive

Under $100 Million	*	*	*	$49,000	$55,300	$51,100
$100-200	*	*	*	46,400	*	*
$200-500	$45,900	$8,200	$54,100	47,000	50,400	46,700
$500-1 Billion	46,300	6,500	52,600	49,700	49,700	49,200
$1-5	66,300	10,600	76,900	72,300	75,100	72,100
Over $5 Billion	103,600	27,200	130,800	128,900	112,200	112,100
All Levels	**74,200**	**15,400**	**89,600**	**80,200**	**81,800**	**75,600**

Companies reporting: 100
Percentage bonus-eligible executives: 77
Average bonus as a percentage of base salary: 22

† *Annual rate as of April 1986* * *Insufficient data*

Table 315

Top Strategic Planning Executive

Companies reporting: 53
Percentage bonus-eligible executives: 92
Average bonus as a percentage of base salary: 22

	1985				1986†	
	BONUS COMPANIES			ALL COMPANIES	SALARIES	
ASSETS	Average Base Salary	Average Bonus	Total Compensation	Total Compensation	Bonus Companies	All Companies
$1-5 Billion	$71,500	$13,000	$84,500	$80,000	$74,400	$78,000
Over $5 Billion	104,000	22,800	126,800	126,800	110,000	112,200
All Levels	**91,400**	**18,900**	**110,300**	**107,000**	**96,300**	**95,300**

Table 316

Top Legal Executive

Companies reporting: 118
Percentage bonus-eligible executives: 87
Average bonus as a percentage of base salary: 29

$200-500 Million	$78,400	$15,200	$93,600	$91,900	$84,300	$83,700
$500-1 Billion	75,700	12,800	88,500	88,900	78,300	81,300
$1-5	97,400	17,200	114,600	108,200	103,800	99,900
Over $5 Billion	121,100	36,700	157,800	158,000	132,300	133,300
All Levels	**104,600**	**25,300**	**129,900**	**124,800**	**112,800**	**109,500**

Companies reporting: 33
Percentage bonus-eligible executives: 88
Average bonus as a percentage of base salary: 25

Table 317

Top International Executive

$1-5 Billion	$70,500	$8,500	$79,000	$71,200	$73,500	$70,500
Over $5 Billion	102,600	30,200	132,800	132,800	115,500	115,500
All Levels	**87,400**	**20,700**	**108,100**	**100,500**	**97,600**	**93,400**

†*Annual rate as of April 1986.*

Table 318

Controller

ASSETS	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $50 Million	$44,700	$7,900	$52,600	$49,500	$49,200	$47,100
$50-100	*	*	*	*	*	*
$100-200	*	*	*	32,500	37,200	34,500
$200-500	41,200	4,600	45,800	44,500	45,900	45,500
$500-1 Billion	48,100	11,900	60,000	54,900	55,900	51,500
$1-5	67,400	11,000	78,400	72,000	73,700	69,900
Over $5 Billion	96,000	24,000	120,000	118,100	101,900	101,000
All Levels	**70,000**	**14,700**	**84,700**	**77,000**	**75,100**	**70,000**

Companies reporting: 148
Percentage bonus-eligible executives: 76
Average bonus as a percentage of base salary: 21

Table 319

Treasurer

$200-500 Million	$54,700	$4,900	$59,600	$62,700	$62,800	$65,500
$500-1 Billion	57,500	13,300	70,800	62,200	56,500	56,000
$1-5	87,000	23,500	110,500	105,500	94,500	91,800
Over $5 Billion	107,800	41,300	149,100	143,400	117,000	113,800
All Levels	**89,300**	**28,200**	**117,500**	**109,200**	**95,500**	**91,700**

Companies reporting: 85
Percentage bonus-eligible executives: 85
Average bonus as a percentage of base salary: 29

Table 320

Top Administrative Executive

$200-500 Million	$84,400	$16,000	$101,000	$101,100	$91,800	$85,200
$500-1 Billion	*	*	*	71,000	69,200	77,100
$1-5	94,100	23,800	117,900	112,300	103,200	102,900
Over $5 Billion	162,500	48,500	211,000	211,000	163,700	163,700
All Levels	**104,500**	**26,400**	**130,900**	**123,100**	**111,800**	**107,200**

Companies reporting: 41
Percentage bonus-eligible executives: 83
Average bonus as a percentage of base salary: 22

† *Annual rate as of April 1986* * *Insufficient data*

Table 321

Top Tax Executive

Companies reporting: 85
Percentage bonus-eligible executives: 69
Average bonus as a percentage of base salary: 22

ASSETS	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
$500-1 Billion	*	*	*	$48,000	*	$49,000
$1-5	$56,200	$7,700	$63,900	$5,400	$60,300	$4,200
Over $5 Billion	$81,700	$19,800	$101,500	$94,500	$89,400	$85,100
All Levels	**$70,700**	**$15,300**	**$86,000**	**$73,600**	**$77,000**	**$69,000**

Table 322

Top General Accounting Executive

Companies reporting: 72
Percentage bonus-eligible executives: 74
Average bonus as a percentage of base salary: 16

Under $500 Million	$29,500	$1,600	$31,100	$32,700	$33,200	$35,000
$500-1 Billion	*	*	*	$7,600	$7,600	$6,700
$1-5	$1,500	$5,100	$6,600	$1,700	$7,800	$2,200
Over $5 Billion	$7,900	$12,400	$80,300	$77,600	$70,300	$74,000
All Levels	**$5,700**	**$8,100**	**$63,800**	**$7,800**	**$1,700**	**$6,300**

Table 323

Top Systems and Data Processing Executive

Companies reporting: 135
Percentage bonus-eligible executives: 81
Average bonus as a percentage of base salary: 23

Under $200 Million	$52,700	$2,500	$55,200	$58,200	$65,800	$60,200
$200-500	$2,900	$0,200	$3,100	$0,500	$5,900	$5,800
$500-1 Billion	$2,100	$7,000	$9,100	$9,700	$5,600	$8,000
$1-5	$8,700	$3,100	$1,800	$5,000	$6,500	$3,000
Over $5 Billion	$16,100	$3,100	$9,200	$7,100	$25,700	$22,300
All Levels	**$6,300**	**$9,200**	**$5,500**	**$7,200**	**$3,600**	**$8,900**

† *Annual rate as of April 1986* * *Insufficient data*

Table 324

Top Budget Executive

Companies reporting: 55
Percentage bonus-eligible executives: 50
Average bonus as a percentage of base salary: 20

ASSETS	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
$500-1 Billion	*	*	*	*	*	$40,800
$1-5	$50,300	$5,800	$56,100	$48,400	$53,700	49,000
Over $5 Billion	67,300	15,300	82,600	72,200	71,900	65,100
All Levels	**55,700**	**9,200**	**64,900**	**55,000**	**58,700**	**53,000**

Table 325

Top Internal Audit Executive

Companies reporting: 142
Percentage bonus-eligible executives: 68
Average bonus as a percentage of base salary: 19

Under $200 Million	$30,300	$1,800	$32,100	$31,100	$32,500	$31,900
$200-500	36,800	2,900	39,700	36,800	38,000	36,700
$500-1 Billion	39,100	5,500	44,600	43,000	42,700	41,200
$1-5	59,300	9,600	68,900	61,600	65,000	60,300
Over $5 Billion	83,500	19,100	102,600	99,200	89,200	87,400
All Levels	**64,100**	**12,300**	**76,400**	**67,600**	**68,800**	**62,400**

Table 326

Top Credit and Collection Executive

Companies reporting: 43
Percentage bonus-eligible executives: 63
Average bonus as a percentage of base salary: 20

Under $500 Million	$39,700	$2,600	$42,300	$38,100	$43,400	$40,300
$500-1 Billion	*	*	*	40,200	*	43,100
$1-5	80,900	8,400	89,300	80,400	72,200	71,600
Over $5 Billion	130,200	54,100	184,300	184,300	128,800	128,800
All Levels	**74,600**	**16,100**	**90,700**	**74,700**	**75,500**	**67,700**

† *Annual rate as of April 1986* * *Insufficient data*

Table 327

Corporate Risk Management Executive

ASSETS	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Companies reporting: 35						
Percentage bonus-eligible executives: 57						
Average bonus as a percentage of base salary: 17						
$1-5 Billion	*	*	*	$52,700	$66,100	$57,900
Over $5 Billion	$59,100	$7,400	$66,500	63,100	65,100	61,200
All Levels	60,600	6,900	67,500	60,000	66,100	60,300

Table 328

Cash Management Executive

Companies reporting: 41						
Percentage bonus-eligible executives: 68						
Average bonus as a percentage of base salary: 18						
$1-5 Billion	$49,900	$7,700	$57,600	$51,900	$51,900	$49,500
Over $5 Billion	86,900	10,700	97,600	97,600	94,800	92,300
All Levels	72,700	9,400	82,100	70,700	76,000	66,000

† *Annual rate as of April 1986* * *Insufficient data*

Banking (Commercial)

Table 329

Chief Executive Officer

ASSETS	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $200 Million	$93,200	$21,800	$115,000	$109,500	$100,900	$102,800
$200-500	131,500	22,700	154,200	147,000	141,300	141,300
$500-1 Billion	177,800	51,000	228,800	217,300	190,600	181,800
$1-5	248,500	79,600	328,100	307,100	263,800	252,800
Over $5 Billion	376,100	155,400	531,500	531,500	412,200	412,200
All Levels	**245,300**	**84,600**	**329,900**	**306,800**	**268,100**	**252,000**

Percentage bonus-eligible executives: 88

Average bonus as a percentage of base salary: 35

Table 330

Chief Operating Officer

$200-500 Million	$102,300	$19,600	$121,900	$109,600	$111,000	$102,300
$500-1 Billion	127,400	48,500	175,900	160,300	139,200	123,500
$1-5	169,900	48,600	218,500	212,500	184,900	183,400
Over $5 Billion	251,600	89,900	341,500	341,500	291,000	291,000
All Levels	**177,500**	**56,400**	**233,900**	**218,100**	**200,800**	**187,400**

Percentage bonus-eligible executives: 88

Average bonus as a percentage of base salary: 30

Table 331

Top Financial Officer

$200-500 Million	$61,600	$8,300	$69,900	$64,200	$66,200	$61,700
$500-1 Billion	78,000	16,100	94,100	89,200	80,300	79,700
$1-5	105,800	27,100	132,900	128,100	116,300	112,500
Over $5 Billion	131,700	50,200	181,900	181,900	146,600	146,600
All Levels	**102,900**	**29,700**	**132,600**	**127,300**	**113,200**	**109,600**

Percentage bonus-eligible executives: 88

Average bonus as a percentage of base salary: 29

† *Annual rate as of April 1986*

Table 352

Top Marketing Executive

ASSETS	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $200 Million	*	*	*	$36,000	*	$38,000
$200-500	*	*	*	38,300	*	36,700
$500-1 Billion	$59,400	$4,700	$64,100	60,400	$62,000	58,300
$1-5	62,300	11,200	73,500	73,900	71,600	73,600
Over $5 Billion	88,300	19,700	108,000	108,100	95,000	95,000
All Levels	**65,500**	**11,200**	**76,700**	**72,800**	**72,700**	**69,900**

Percentage bonus-eligible executives: 78

Average bonus as a percentage of base salary: 18

Table 353

Top Human Resources Executive

$200-500 Million	$41,400	$3,900	$45,300	$38,900	$44,100	$38,900
$500-1 Billion	46,300	6,600	52,900	48,300	48,700	46,900
$1-5	70,600	11,300	81,900	79,500	76,500	75,200
Over $5 Billion	100,900	32,100	133,000	128,500	107,400	104,600
All Levels	**73,400**	**16,600**	**90,000**	**81,800**	**79,000**	**73,800**

Percentage bonus-eligible executives: 85

Average bonus as a percentage of base salary: 23

Table 354

Top Strategic Planning Executive

$1-5 Billion	$59,800	$5,400	$65,200	$65,200	$61,700	$61,700
Over $5 Billion	111,500	28,000	139,500	139,500	112,400	112,400
All Levels	**94,800**	**20,800**	**115,600**	**115,600**	**95,300**	**95,300**

Percentage bonus-eligible executives: 100

Average bonus as a percentage of base salary: 22

Table 355

Top Legal Executive

$1-5 Billion	$77,900	$13,700	$91,600	$86,300	$83,200	$81,100
Over $5 Billion	101,000	31,300	132,300	132,300	114,900	114,900
All Levels	**88,700**	**22,800**	**111,500**	**107,800**	**97,900**	**96,300**

Percentage bonus-eligible executives: 89

Average bonus as a percentage of base salary: 35

† Annual rate as of April 1986 ** Insufficient data*

Table 336

Top International Executive

ASSETS	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
$1-5 Billion	$68,200	$7,900	$76,100	$68,600	$75,500	$69,000
Over $5 Billion	103,400	30,900	134,300	134,300	108,700	108,700
All Levels	**82,100**	**17,700**	**99,800**	**92,800**	**90,400**	**86,000**

Percentage bonus-eligible executives: 88

Average bonus as a percentage of base salary: 24

Table 337

Controller

$200-500 Million	$37,800	$2,700	$40,500	$39,600	$40,300	$40,300
$500-1 Billion	45,000	5,600	50,600	47,800	49,000	47,400
$1-5	65,600	10,700	76,300	72,300	70,000	68,900
Over $5 Billion	91,500	19,600	111,100	111,100	92,700	92,700
All Levels	**65,700**	**11,300**	**77,000**	**72,100**	**69,000**	**65,200**

Percentage bonus-eligible executives: 82

Average bonus as a percentage of base salary: 18

Table 338

Treasurer

$1-5 Billion	$98,800	$29,600	$128,400	$128,400	$107,500	$107,500
Over $5 Billion	111,200	27,600	138,800	138,800	119,000	119,000
All Levels	**95,500**	**24,900**	**120,400**	**114,100**	**103,600**	**102,000**

Percentage bonus-eligible executives: 92

Average bonus as a percentage of base salary: 27

Table 339

Top Administrative Executive

$1-5 Billion	$108,000	$26,800	$134,800	$125,900	$123,100	$122,500
All Levels	**94,000**	**19,500**	**113,500**	**108,600**	**104,000**	**98,800**

Percentage bonus-eligible executives: 80

Average bonus as a percentage of base salary: 17

† Annual rate as of April 1986

Banking (Thrift Institutions)

Table 340

Chief Executive Officer

ASSETS	1985 BONUS COMPANIES Average Base Salary	1985 BONUS COMPANIES Average Bonus	1985 BONUS COMPANIES Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	1986† SALARIES All Companies
$200-500 Million	$123,800	$26,300	$150,100	$137,300	$135,000	$137,300
$500-1 Billion	*	*	*	144,900	148,900	150,800
$1-5	236,200	87,800	324,000	256,000	241,800	225,800
Over $5 Billion	350,000	71,700	421,700	421,700	381,200	381,200
All Levels	**199,100**	**50,500**	**249,600**	**222,000**	**218,700**	**208,200**

Percentage bonus-eligible executives: 68

Average bonus as a percentage of base salary: 29

Table 341

Chief Operating Officer

$200-500 Million	$81,500	$21,000	$102,500	$91,500	$91,900	$83,600
$500-1 Billion	*	*	*	*	97,000	96,400
Over $1 Billion	177,500	43,500	221,000	180,900	207,100	177,100
All Levels	**128,100**	**32,000**	**160,100**	**141,700**	**139,900**	**131,200**

Percentage bonus-eligible executives: 74

Average bonus as a percentage of base salary: 31

Table 342

Top Financial Officer

$200-500 Million	*	*	*	$57,500	*	$58,200
$500-1 Billion	$58,400	$15,000	$73,400	71,500	$63,700	64,000
$1-5	101,100	37,000	138,100	123,600	111,900	106,900
Over $5 Billion	140,400	21,300	161,700	161,700	153,100	153,100
All Levels	**87,100**	**22,400**	**109,500**	**101,400**	**97,700**	**93,800**

Percentage bonus-eligible executives: 80

Average bonus as a percentage of base salary: 27

Table 343

Top Marketing Executive

$200-500 Million	$37,700	$4,400	$42,100	$41,900	$41,600	$42,700
$500-1 Billion	*	*	*	59,700	*	50,700
Over $1 Billion	73,800	10,200	84,000	76,000	78,100	70,500
All Levels	**59,700**	**9,500**	**69,200**	**63,600**	**64,500**	**60,000**

Percentage bonus-eligible executives: 71

Average bonus as a percentage of base salary: 19

† Annual rate as of April 1986 ** Insufficient data*

Table 3-44

Top Human Resources Executive

ASSETS	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
$200-500 Million	$53,600	$5,100	$58,700	$56,000	$56,500	$57,300
$500-1 Billion	*	*	*	39,400	*	40,900
$1-5	57,500	10,500	67,800	59,600	62,800	57,800
Over $5 Billion	73,800	7,400	81,200	81,200	88,000	88,000
All Levels	**52,500**	**7,600**	**60,100**	**53,300**	**60,100**	**54,800**

Percentage bonus-eligible executives: 67

Average bonus as a percentage of base salary: 19

Table 3-45

Top Strategic Planning Executive

$1-5 Billion	$76,100	$23,300	$99,400	$99,400	$81,100	$85,500
Over $5 Billion	*	*	*	*	89,000	89,000
All Levels	**75,500**	**18,700**	**94,200**	**88,200**	**85,300**	**82,300**

Percentage bonus-eligible executives: 90

Average bonus as a percentage of base salary: 25

Table 3-46

Top Legal Executive

$1-5 Billion	$87,100	$9,300	$96,400	$92,000	$94,000	$83,900
Over $5 Billion	92,400	12,600	105,000	105,000	107,800	107,800
All Levels	**82,900**	**10,000**	**92,900**	**91,400**	**93,900**	**88,600**

Percentage bonus-eligible executives: 88

Average bonus as a percentage of base salary: 10

Table 3-47

Controller

$200-500 Million	*	*	*	$37,100	*	$38,100
$500-1 Billion	*	*	*	43,000	*	44,500
$1-5	$59,200	$11,200	$70,400	56,600	$63,100	55,200
Over $5 Billion	67,000	8,400	75,400	74,200	75,500	74,800
All Levels	**51,600**	**7,000**	**58,600**	**51,700**	**55,800**	**51,700**

Percentage bonus-eligible executives: 60

Average bonus as a percentage of base salary: 14

† Annual rate as of April 1986 ** Insufficient data*

Table 548

Treasurer

Percentage bonus-eligible executives: 71
Average bonus as a percentage of base salary: 17

ASSETS	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
$1-5 Billion	$72,900	$14,600	$87,500	$70,400	$74,400	$69,100
Over $5 Billion	*	*	*	*	*	88,300
All Levels	66,600	11,900	78,500	71,700	70,200	67,600

Table 549

Percentage bonus-eligible executives: 91
Average bonus as a percentage of base salary: 18

Top Administrative Executive

$1-5 Billion	$78,100	$15,300	$93,400	$94,400	$84,100	$91,400
All Levels	71,600	12,100	83,700	85,200	75,400	80,800

† Annual rate as of April 1986 ** Insufficient data*

Diversified Financial Services

Table 350

Chief Executive Officer

ASSETS	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $100 Million	$189,500	$23,200	$212,700	$193,400	$197,200	$177,900
$100-500	350,100	128,700	478,800	417,300	505,600	321,300
$500-1 Billion	*	*	*	*	*	*
$1-5	*	*	*	267,300	*	248,000
Over $5 Billion	422,900	217,300	640,200	600,900	467,300	448,400
All Levels	**316,500**	**146,900**	**463,400**	**417,300**	**342,500**	**310,900**

Percentage bonus-eligible executives: 85

Average bonus as a percentage of base salary: 59

Table 351

Chief Operating Officer

Under $500 Million	$176,000	$52,300	$228,300	$201,900	$150,900	$147,000
$500-1 Billion	*	*	*	*	*	*
Over $1 Billion	261,900	131,400	393,300	393,300	287,200	287,200
All Levels	**215,100**	**128,400**	**343,500**	**318,900**	**223,700**	**218,200**

Percentage bonus-eligible executives: 89

Average bonus as a percentage of base salary: 79

Table 352

Top Financial Officer

Under $500 Million	$81,400	$20,200	$101,600	$90,300	$94,900	$87,200
$500-1 Billion	*	*	*	*	*	*
Over $1 Billion	158,600	66,600	225,200	216,000	179,900	175,400
All Levels	**127,600**	**55,500**	**183,100**	**162,700**	**146,400**	**135,500**

Percentage bonus-eligible executives: 81

Average bonus as a percentage of base salary: 45

Table 353

Top Marketing Executive

Under $500 Million	$70,400	$7,700	$78,100	$79,100	$85,800	$86,300
$500-1 Billion	*	*	*	*	*	*
Over $1 Billion	118,600	45,700	164,300	164,400	132,200	132,200
All Levels	**100,000**	**32,000**	**132,000**	**127,300**	**116,700**	**114,000**

Percentage bonus-eligible executives: 91

Average bonus as a percentage of base salary: 32

† Annual rate as of April 1986 ** Insufficient data*

Table 354

Top Human Resources Executive

ASSETS	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $500 Million	$75,600	$15,100	$90,700	$90,000	*	*
$500-1 Billion	*	*	*	*	*	*
Over $1 Billion	107,100	29,600	136,700	133,200	$116,100	$114,200
All Levels	**97,000**	**25,200**	**122,200**	**117,200**	**108,800**	**105,300**

Percentage bonus eligible executives: 92
Average bonus as a percentage of base salary: 28

Table 355

Top Strategic Planning Executive

Over $1 Billion	$95,000	$20,200	$115,200	$111,800	$106,800	$112,400
All Levels	**95,600**	**21,600**	**117,200**	**114,000**	**106,800**	**111,900**

Percentage bonus eligible executives: 89
Average bonus as a percentage of base salary: 22

Table 356

Top Legal Executive

Under $500 Million	$95,100	$15,200	$110,300	$110,300	$102,400	$102,400
$500-1 Billion	*	*	*	*	*	*
Over $1 Billion	128,800	35,700	164,500	159,700	133,600	131,400
All Levels	**119,600**	**30,100**	**149,700**	**146,800**	**124,500**	**123,300**

Percentage bonus eligible executives: 80
Average bonus as a percentage of base salary: 29

Table 357

Controller

Under $500 Million	$47,800	$8,100	$55,900	$52,200	$55,100	$52,600
$500-1 Billion	*	*	*	*	*	*
Over $1 Billion	96,800	28,600	125,400	121,700	106,600	104,500
All Levels	**83,300**	**26,000**	**109,300**	**102,100**	**89,300**	**85,500**

Percentage bonus eligible executives: 88
Average bonus as a percentage of base salary: 31

† Annual rate as of April 1986 ** Insufficient data*

Table 358

Treasurer

ASSETS	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Over $5 Billion	$98,400	$41,900	$140,300	$140,300	$107,300	$107,300
All Levels	87,400	33,700	121,100	121,100	95,900	95,900

Percentage bonus eligible executives: 100

Average bonus as a percentage of base salary: 37

Table 359

Percentage bonus eligible executives: 90

Average bonus as a percentage of base salary: 32

Top Administrative Executive

Over $5 Billion	$199,800	$67,100	$266,900	$267,000	$209,000	$209,000
All Levels	161,100	52,000	213,100	197,500	170,100	159,400

† Annual rate as of April 1986

Insurance (Life)

Table 360

Chief Executive Officer

ASSETS	1985 BONUS COMPANIES Average Base Salary	1985 BONUS COMPANIES Average Bonus	1985 BONUS COMPANIES Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	1986† SALARIES All Companies
Under $1 Billion	$131,900	$42,300	$174,200	$159,700	$140,600	$141,500
$1-5	331,400	78,800	410,200	377,000	380,600	360,600
Over $5 Billion	505,900	141,500	647,400	647,400	551,700	551,700
All Levels	**323,500**	**87,100**	**410,600**	**355,000**	**358,800**	**318,800**

Percentage bonus-eligible executives: 70

Average bonus as a percentage of base salary: 35

Table 361

Chief Operating Officer

$1-5 Billion	$210,200	$34,500	$244,700	$227,700	*	$233,800
Over $5 Billion	404,900	87,000	491,900	491,900	*	*
All Levels	**276,800**	**55,000**	**331,800**	**284,100**	**$320,900**	**273,100**

Percentage bonus-eligible executives: 75

Average bonus as a percentage of base salary: 29

Table 362

Top Financial Officer

Under $1 Billion	*	*	*	$86,500	*	$84,600
Over $1 Billion	$191,000	$45,000	$236,000	213,200	$205,900	189,900
All Levels	**155,700**	**37,300**	**193,000**	**152,800**	**169,000**	**139,700**

Percentage bonus-eligible executives: 62

Average bonus as a percentage of base salary: 27

Table 363

Top Marketing Executive

Under $1 Billion	$69,300	$23,100	$92,400	$94,600	$76,200	$85,100
Over $1 Billion	131,000	33,300	164,300	140,000	137,200	121,700
All Levels	**100,200**	**28,200**	**128,400**	**115,800**	**106,700**	**101,100**

Percentage bonus-eligible executives: 67

Average bonus as a percentage of base salary: 29

† Annual rate as of April 1986 ** Insufficient data*

Table 364

Top Human Resources Executive

ASSETS	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $1 Billion	*	*	*	$54,000	*	$54,800
Over $1 Billion	$100,300	$17,500	$117,800	105,700	$110,000	102,500
All Levels	**85,400**	**14,300**	**99,700**	**82,400**	**96,000**	**83,000**

Percentage bonus eligible executives: 55

Average bonus as a percentage of base salary: 18

Table 365

Top Legal Executive

Under $1 Billion	*	*	*	$72,300	*	$68,500
$1-5	$135,000	$28,100	$163,100	152,400	$140,900	145,700
Over $5 Billion	177,200	39,800	217,000	217,000	193,300	193,300
All Levels	**133,700**	**28,900**	**162,600**	**144,600**	**145,200**	**129,800**

Percentage bonus eligible executives: 77

Average bonus as a percentage of base salary: 24

Table 366

Controller

Under $1 Billion	*	*	*	$62,800	*	$57,200
Over $1 Billion	$102,400	$19,100	$121,500	115,100	$113,400	107,900
All Levels	**87,900**	**17,000**	**104,900**	**96,400**	**98,600**	**90,000**

Percentage bonus eligible executives: 75

Average bonus as a percentage of base salary: 25

Table 367

Treasurer

$1-5 Billion	$82,400	$19,100	$101,500	$107,900	$89,300	$97,700
Over $5 Billion	107,400	18,700	126,100	126,100	114,900	114,900
All Levels	**94,900**	**18,900**	**113,800**	**104,400**	**97,000**	**92,900**

Percentage bonus eligible executives: 71

Average bonus as a percentage of base salary: 23

† Annual rate as of April 1986 ** Insufficient data*

Insurance (Property and Casualty)

Table 368

Chief Executive Officer

Percentage bonus-eligible executives: 64

Average bonus as a percentage of base salary: 61

ASSETS	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Under $1 Billion	*	*	*	$241,800	*	$210,800
Over $1 Billion	$494,000	$498,000	$992,000	707,900	$644,000	535,000
All Levels	381,000	294,500	675,500	541,400	464,400	418,300

Table 369

Top Financial Officer

Percentage bonus-eligible executives: 75

Average bonus as a percentage of base salary: 57

Over $1 Billion	$200,300	$122,200	$322,500	$262,700	$207,200	$198,900
All Levels	163,200	75,400	238,600	219,700	170,800	174,400

Table 370

Top Human Resources Executive

Percentage bonus-eligible executives: 75

Average bonus as a percentage of base salary: 16

Over $1 Billion	$73,100	$7,000	$80,100	$82,800	$84,900	$91,400
All Levels	72,000	6,600	78,600	81,200	80,300	83,200

Table 371

Top Legal Executive

Percentage bonus-eligible executives: 85

Average bonus as a percentage of base salary: 37

Over $1 Billion	$135,000	$64,100	$199,100	$185,100	$138,000	$138,000
All Levels	116,300	40,500	156,800	154,500	119,400	124,100

† Annual rate as of April 1986 ** Insufficient data*

Table 172

Controller

ASSETS	1985 BONUS COMPANIES Average Base Salary	Average Bonus	Total Compensation	1985 ALL COMPANIES Total Compensation	1986† SALARIES Bonus Companies	All Companies
Over $1 Billion	$92,000	$27,500	$119,500	$89,700	$92,900	$89,500
All Levels	80,400	22,200	102,600	92,600	83,900	83,900

Percentage bonus-eligible executives: 61

Average bonus as a percentage of base salary: 27

Table 173

Treasurer

ASSETS	Average Base Salary	Average Bonus	Total Compensation	Total Compensation	Bonus Companies	All Companies
Over $1 Billion	$125,300	$81,800	$205,100	$170,700	$130,800	$120,700
All Levels	101,800	57,000	158,800	142,200	114,000	106,500

Percentage bonus-eligible executives: 82

Average bonus as a percentage of base salary: 41

† Annual rate as of April 1986

Appendix I

Executive Job Descriptions

Each of the positions included in the study is described below.

Chief Executive Officer

The executive with final responsibility to the board of directors and shareholders for the organization's current profitability and long-range growth. In some instances, the chief executive officer may hold the title of "chairman," and in others, "president."

Chief Operating Officer

The executive responsible for coordinating and directing the activities of the corporation in accordance with the policies and objectives established by the directors. Specific functions usually include assisting in the development of policies regarding all corporate functions; directing management in conducting all business activities, including short- and long-term planning, financial areas, production, marketing, and personnel; establishing policies to ensure adequate management development; establishing controls to maintain adequate communication and information flows; regularly evaluating the results of overall operations; ensuring that all corporate activities are carried out in accordance with government laws and regulations; and directing growth and acquisition activities.

Top Financial Officer

The principal executive responsible for the organization's financial plans and policies, its accounting practices, and the conduct of its relationships with lending institutions, shareholders and the financial community. Duties usually include executive direction over treasury, budgeting, audit, tax, real estate and insurance activities, and the development of accounting and statistical data for internal control.

Top Marketing Executive

The executive responsible for marketing the company's products and services in compliance with such corporate objectives as maximizing sales volume, profitability and market share. Specific functions usually include developing short- and long-term marketing strategies; developing pricing strategies; using market research to identify and capitalize on market opportunities; evaluating market reactions to advertising; merchandising procedures and packaging; and adjusting marketing strategies to reflect changing conditions.

Top Sales Executive

The executive responsible for planning and controlling the activities of sales personnel and maintaining the maximum sales volume for the company's products and services. Typical duties include developing pricing, distribution and other policies to ensure the most efficient and effective operation of sales activities; directing the activities of sales personnel, including customer communications, order taking, participation in trade conventions, and new business development activities; ensuring adequate training of and communication with sales personnel; directing sales personnel in the preparation of long- and short-range sales forecasts; developing sales programs and appraising their results against planning objectives; and approving the expense budgets for sales personnel.

Top Manufacturing Executive

The executive responsible for the efficiency of manufacturing activities and the quality of the resulting products. Functions typically include formulating manufacturing policies and programs; controlling inventory; forecasting manpower and facility requirements; developing production time and quality standards; controlling manufacturing costs; supervising installation and maintenance of manufacturing equipment; identifying and alleviating production bottlenecks; ensuring prompt delivery of goods to customers; and directing and preparing specifications for the purchase of plant equipment and necessary supplies.

Top Human Resources Executive

The executive responsible for developing and administering employment and personnel policies. Specific functions usually include setting and managing hiring procedures and compensation policies; dealing with unions and employee groups in the area of labor relations; designing and monitoring training and development programs, career planning services, safety and health regulations, and employee benefits and services; directing various activities designed to maintain a high level of employee morale; and keeping abreast of government laws and regulations such as OSHA, ERISA, and EEO and formulating policies consistent with these rules.

Top Strategic Planning Executive

The executive responsible for directing the long-range corporate planning and development program to define and meet goals and objectives for corporate growth and profitability. Typical duties include assisting corporate officers in developing company objectives — including rate of return, rate of increase in sales or market share, and product-line objectives; developing and directing plans to achieve specific goals; evaluating the capacity of the company to meet objectives in terms of finance, manpower, and facilities; reviewing proposals for major expenditures to ensure their economic feasibility and compatibility with corporate objectives; seeking out and assessing such outside opportunities as joint ventures, investments, or possible acquisitions for the company; and assessing corporate performance and progress in meeting established goals.

Top Legal Executive

The executive responsible for directing the company's legal activities in a manner that protects its legal interests. Specific functions usually include counseling all company executives on the legal aspects of their functional areas; providing counsel to company personnel on corporate matters involving legal documents (e.g., contracts, mergers, or leases); handling the registration and protection of patents and trademarks; defending the company in any legal action taken against it and initiating legal action against aggressors; and reviewing the legal aspects of pricing and sales promotion programs.

Top International Executive

The executive responsible for the development of foreign markets. Typical duties usually include investigating potential marketing opportunities in different locations; interpreting foreign policies regarding market development in these locations; distributing products internationally; and maintaining a knowledge of foreign political activities, trade and tariff policies, and social conditions — both in market and potential market areas. (Duties may also include responsibility for manufacturing in overseas locations.)

Controller

The executive immediately responsible for the organization's accounting practices, for the maintenance of its fiscal records, and for the preparation of its financial reports. Typically, duties involve supervision of general accounting, property accounting, internal auditing, cost accounting, and budget. (Duties may include the data processing functions.) The controller is also responsible for the development, analysis, and interpretation of statistical and accounting information in order to appraise operating results in terms of profitability, performance against budget (and other standards), and capital expenditures. The controller also handles other matters bearing on the fiscal soundness and operating effectiveness of the organization. (If the controller has chief corporate financial responsibility, the position is reported as "top financial officer.")

Treasurer

The executive immediately responsible for conducting corporate treasury activities, which include care and custody of funds and other financial assets, supervision of banking operations, and determination of the amount and sources of funds required to meet outstanding and planned commitments. The position usually entails maintaining banking relations, arranging for lines of credit, controlling deposit levels and bank selection, overseeing contracts with government authorities concerning tax obligations, and handling insurance functions. Duties may include preparation of economic or financial analyses that bear on operating plans and policies. (If the treasurer has chief corporate financial responsibility, the position is reported as "top financial officer.")

Top Administrative Executive

The executive responsible for directing and coordinating the planning, development and implementation of policies, programs and practices for the administrative functions of the company. Duties may include: supervising corporate staff functions such as public and stockholder relations, purchasing, internal consulting, facilities management, telecommunications, and internal data processing. This position may also be responsible for assisting in coordination of legal affairs and the maintenance of corporate records.

Top Engineering Executive

The executive responsible for planning and directing the company's engineering function as related to product and process design and development. Duties may include coordinating with manufacturing and operations departments to establish standards and specifications for materials and machinery, as well as providing engineering assistance to other departments. This position may also be responsible for testing and related activities.

Top Tax Executive

The executive primarily responsible for preparing tax returns and related reports to ensure compliance with all federal, state, and local tax statutes and regulations, as well as for minimizing tax liability by informally applying tax laws and regulations that permit alternative treatment of taxable items. Specific functions commonly include maintenance of tax records, liaison and negotiator with tax authorities, preparation of special reports concerning the consequences of programs or projects, and assistance in establishing depreciation rates and planning inventory levels in relation to tax matters.

Top General Accounting Executive

The executive primarily responsible for the organization's general accounting functions and for the preparation of reports and statistics reflecting earnings, profits, cash balances, and other financial results. Duties involve supervision of general ledger maintenance, and may include responsibility for accounts payable and other subsidiary ledgers. Other typical duties are: assisting in the development of organization-wide accounting policies and procedures; reviewing financial and operating statements of subsidiaries; consolidating statements; providing functional supervision of branch and/or general plant accounting; and conducting special accounting analyses and studies.

Top Systems and Data Processing Executive

The executive responsible for supervising the organization's EDP systems and programming activities — designing systems, programming, and operating computer equipment. Specific functions usually include planning, coordinating, and supervising feasibility studies for EDP applications; designing and implementing appropriate EDP systems; developing long- and short-range plans and schedules for the acquisition and installation of equipment; planning and coordinating feasibility studies, including the economic evaluation of proposed and existing EDP equipment; supervising the establishment of programming standards and methods throughout the company; and directing the operation of computers and peripheral equipment to ensure low-cost operation and effective utilization of personnel and equipment.

Top Budget Executive

The executive immediately responsible for developing and administering budgetary control systems, for preparing operation and capital budgets, and for monitoring, analyzing and interpreting actual budgetary performance results. Duties usually involve preparation of basic forecasts and other budgeting guidelines, participation in the development of income projections, and assistance to departments in planning expenses. This executive may also prepare various control and statistical reports to provide a basis for management planning, operating controls, and performance appraisal.

Top Internal Audit Executive

The executive responsible for independent appraisal, measurement and evaluation of accounting, fiscal and managerial controls, as well as for compliance with corporate policies. Duties typically involve recommending auditing methods, directing reviews of accounting procedures, confirming accounts, verifying units, investigating irregularities and errors, and advising on opportunities for improvement in the control system. This executive may also examine tax returns and supervise the compliance of company accounting with government regulations concerning government contracts.

Top Credit and Collection Executive

The executive immediately responsible for recommending credit policies and establishing procedures to appraise credit risks, identifying past-due accounts, and collecting funds due to the company. Specific functions usually include determining the amount of credit to be extended; recommending the working capital required to support accounts receivable; supervising adjustments in customer claims; and within policy limits, settling accounts on the company's behalf. This executive may also participate in investment review, in special studies of economic conditions in particular industries, and in training salespeople in company credit policies and practices.

Corporate Risk Management Executive

The executive directly responsible for developing and administering the organization's risk management and loss prevention programs. Specific functions usually include determining all casual risks of loss to which the company's assets are exposed and analyzing such risks for the purpose of eliminating or minimizing them; negotiating all company insurance programs; negotiating with insurers and company personnel concerning adjustments of all insured and uninsured losses; administering the underwriting functions of self-insurance programs; and coordinating commercial insurance and self-insurance programs.

Cash Management Executive

The executive responsible for cash balances, day-to-day relationships with banks, and supervision of cashiering activities — together with such related activities as loans, short-term investments, capital stock matters, and disbursements. Typical duties include allocating cash balances; representing the firm in day-to-day relations with banks and financial institutions; preparing cash forecasts, budgets, and short-term requirements; administering short-term loans; and supervising payroll activities.

Appendix II

Specific Industry Classifications

The study examines base salary and bonus levels for 24 specific industries. These industries are defined as follows:

Banking (Commercial)

Includes commercial banks, stock savings banks, and trust companies. Does not include mutual savings banks and other credit agencies. Standard Industrial Classification Codes*: 6000-6027.

Banking (Thrift Institutions)

Includes mutual savings banks and credit agencies, such as savings and loan associations, personal and business credit institutions, etc. Standard Industrial Classification Codes: 6028-6044, 6114-6143.

Basic Materials

Companies engaged in the manufacture or production of lumber and wood products; stone, glass, and clay products; and furniture and furniture fixtures. Does not include metal mining. Standard Industrial Classification Codes: 0800-0899, 2400-2599, 3200-3299.

Business and Professional Services

Includes companies rendering services such as advertising, management consulting, and commercial research; and services rendered by engineers, architects, accountants, and writers. Also includes hotels, health services, public sector organizations, and other services not elsewhere classified. Standard Industrial Classification Codes: 6400-6499, 7000-7699, 7900-8999.

Chemicals

Companies engaged in the processing of chemicals and chemical products. Also includes pharmaceuticals and personal care products. Standard Industrial Classification Codes: 2800-2899.

Communications

Includes companies furnishing point-to-point communication services, whether by wire or radio, and whether intended to be received aurally or visually. Also includes motion picture producers and distributors. Standard Industrial Classification Codes: 4800-4899, 7800-7899.

*Standard Industrial Classification Codes provide a means of classifying companies into industry groupings. They are standardized four-digit codes prepared by the Technical Committee on Industrial Classification of the Bureau of the Budget, Executive Office of the President.

Computers and Related Office Equipment

Companies engaged in the manufacture of computers and peripherals; typewriters; calculating, accounting and reprographic machinery. Standard Industrial Classification Codes: 3572-3579.

Construction and Contracting

Includes all companies generally contracting for heavy construction: building, highway, bridge, tunnel, sewer, pipeline, power line, plumbing, electrical, carpentry, etc.; and other miscellaneous trade classifications, such as glazing, roofing, sheetmetal work, etc. Standard Industrial Classification Codes: 1500-1799.

Diversified Financial Services

Companies engaged in the management of assets as their principal form of business, as well as holding companies having subsidiaries whose principal businesses represent more than one financial service. Also includes mortgage bankers and brokers. Standard Industrial Classification Codes: 6045-6113, 6144-6299, 6500-6599, 6700-6799.

Electrical and Electronic Equipment/ Instruments

Companies engaged in the manufacture of electrical machinery and related equipment including household appliances, transmission and distribution equipment, electrical wiring and lighting equipment, electrical and electronic components and accessories; also includes scientific and control equipment, photographic and optical goods, and watches and clocks. Standard Industrial Classification Codes: 3600-3699, 3800-3899.

Food Products and Tobacco

Companies engaged in the preparation of meat products, bakery products, beverages, confectionary and related products, grain mill products, and other food products. Also includes tobacco manufacturers and agricultural producers of crops and livestock. Standard Industrial Classification Codes: 0100-0299, 0900-0999, 2000-2199.

Insurance (Life)

Companies engaged in underwriting life, accident, and health insurance. Standard Industrial Classification Codes: 6300-6324.

Insurance (Property and Casualty)

Companies engaged in underwriting fire, marine, casualty, and financial responsibility insurance. Standard Industrial Classification Codes: 6331-6399, 6600-6699.

Machinery

Companies engaged in the manufacture of heavy machinery, such as steam engines, farm machinery and equipment, construction machinery, elevators, machine tools, and textile machinery. Also includes equipment for transportation of passengers by land, air, and water, such as motor vehicles, aircraft, boats, and railroads. Standard Industrial Classification Codes: 3500-3571, 3580-3599, 3700-3799.

Metals Processing and Fabricating

Companies engaged in metals processing such as smelting, refining, rolling, drawing, extruding, forging, casting, and blast furnace and foundry operations. Also includes fabricators of metal products, such as metal cans, tinware, hand tools, and general hardware. Does not include manufacturers of ordnance, machinery or transportation equipment. Standard Industrial Classification Codes: 3300-3499.

Mining and Energy Extraction

Companies engaged in the mining of metal, coal, and other minerals. Also includes related mining and energy extractive services. Standard Industrial Classification Codes: 1000-1499.

Nondurable Consumer Goods

Companies engaged in the manufacture of rubber and plastic products, leather goods (including footwear), and textiles and apparel (including other products using basic textiles as raw material). Also includes the manufacturers of jewelry, athletic equipment, and other miscellaneous items not elsewhere classified. Products in this category typically have a product life of less than five years. Standard Industrial Classification Codes: 2200-2399, 3000-3099, 3100-3199, 3900-3999.

Paper Products

Companies engaged in the manufacture of pulp, paper and paperboard, and converted products such as coated paper, paper bags, paper boxes, and envelopes. Does not include abrasive, carbon, or photosensitized paper products. Standard Industrial Classification Codes: 2600-2699.

Petroleum

Companies engaged in petroleum refining and pipeline transportation. Standard Industrial Classification Codes: 2900-2999.

Publishing

Companies engaged in the printing and publishing of books, periodicals, and newspapers or in commercial printing, engraving, typesetting, photoengraving, electrotyping, book binding, greeting card, business form publishing, etc. Standard Industrial Classification Codes: 2700-2799.

Retail Sales

Retail outlets marketing general merchandise, food products, automobiles, apparel, furniture, and home furnishings. Also includes restaurants. Standard Industrial Classification Codes: 5200-5999.

Transportation

Railroads, motor, air, and water transportation companies, and motor freight transportation companies. Standard Industrial Classification Codes: 4000-4799.

Utilities

Companies engaged in distribution of electricity, gas, and water; and manufacturers of sewage and irrigation systems. Standard Industrial Classification Codes: 4900-4999.

Wholesale Trade

Companies engaged as jobbers, distributors, or wholesalers of a variety of products. Standard Industrial Classification Codes: 5000-5199.

Arthur Young's Services in Compensation Consulting

Arthur Young offers a broad spectrum of compensation consulting services designed to meet the needs of any organization. We have considerable experience and an established reputation in the areas of compensation planning and analysis, as well as in plan design and implementation. Our activities range from working with compensation and human resources professionals to counseling senior corporate managements on issues requiring Board of Directors' approval. Our clients include major U.S. corporations, as well as medium and small companies in the manufacturing and service industries.

Our senior consultants have technical expertise in organizational analysis which, we believe, is essential to effective compensation consulting. In addition, Arthur Young's tax and accounting specialists are available to review any compensation recommendations which might have tax and accounting ramifications for the organization, as well as tax implications for the individual.

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